

OBJECT OF
EXPENDITURE CLASSIFICATION

FOR THE
CITY AND COUNTY OF PHILADELPHIA

EFFECTIVE APRIL 1, 1914

FOR THE DETAIL CLASSIFICATION OF LAND, STRUCTURES, OTHER
IMPROVEMENTS AND EQUIPMENT BY KIND OF PROPERTY
AND EQUIPMENT USE DIVISIONS "E," "F" AND "G"

ISSUED BY THE CITY CONTROLLER
IN CONFORMITY WITH EXISTING LAWS AND ORDINANCES

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PHILADELPHIA
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INTRODUCTION

THERE are four general subjects related to the expenditure of money in which both citizens and officers are interested, viz.:

- 1.—The amount of money spent by each Department or Bureau.
- 2.—The amount spent for each kind of service rendered; that is, for each function or activity.
- 3.—The amount spent for current expenses as distinguished from property acquired; that is, characters of expenditure.
- 4.—The amount spent and the price paid for each kind of things purchased (objects).

In every investigation of public expenditures, it is the last subject, viz: the contracting relations of the City, that first attracts attention. It is with a view of making municipal contracting relations in each department and office an open book, and providing the data needed for measuring cost as well as for making estimates for appropriations that the following classification of accounts is presented.

This classification of expenditures *by objects* (or things purchased) is very largely based upon the similar classification prepared by President Taft's Commission on Economy and Efficiency, and I have prescribed its use in the accounts of the City and County of Philadelphia for the reason that it is by far the most complete, comprehensive and usable classification of expenditures for Federal, State and municipal government that has come to my notice.

The Act of Assembly of April 21, 1855, requires appropriations by City Councils to be made for *specific objects*, and the Act of Assembly of June 27, 1895, provides that the City Controller shall classify expenditures *by objects*.

Whether "by specific objects" is meant the kind of thing purchased or the kind of service rendered, in the law governing the making of appropriations, it is certain that neither the administrative officers who prepare the estimates nor City Councils can exercise judgment about the amount of funds needed without taking into account the quantities and prices of things used.

The departmental budget estimates upon which annual appropriations are based have been classified *by objects* since 1911 in order to conform to the similar classification of appropriations. The classification of budget estimates, appropriations and expenditures upon a standard object of expenditure classification makes possible the preparation of comparative statements that are exceedingly valuable in comparing for a period of years cost of work done, appropriations for similar work and budget estimates upon which future appropriations will be based.

The classification of expenditures by organization unit, character and object in my office at the time the voucher is audited was begun January 1, 1911. Beginning January 1, 1913, expense ledgers were prescribed for the various departments and bureaus, thus making the analysis of expenditures as of the time the goods or services are delivered instead of a subsequent date as of which the vouchers therefor are audited.

Expenses incurred are now being analyzed by departments and bureaus, functions or activities, characters of expense (that is, administration, operation, maintenance or debt service) and *objects* purchased, the analysis by functions or activities having been begun January 1, 1914.

In using the object of expenditure classification reference should be had to the Manual of Accounting, Reporting and Business Procedure of the City and County of Philadelphia, published by the City Controller, December 29, 1913.

The object of expenditure classification is based upon the following general grouping of things purchased and paid for by the City:

A. PERSONAL SERVICES (SALARIES, WAGES, AND OTHER COMPENSATION THEREFOR).—All expenditures for services which are personal in character—that is, which consist *in acts* of particular persons, performed by virtue of a contract (express or implied), or by virtue of the existence of an official relation, which places the skill or ability of the persons rendering such services under the continuous direction and control of another (employer or official superior) during the period of service.

B. SERVICES OTHER THAN PERSONAL.—All expenditures for services other than personal—that is, which consist *in the results of acts* of persons who by contract (express or implied) have undertaken to accomplish such results without giving to another any right to direct or control their ability or skill.

C. MATERIALS NOT SPECIFICALLY ADAPTED FOR USE AS SUPPLIES, EQUIPMENT, OR STRUCTURES.—All expenditures for things not in a state of nature, which are suitable by nature or treatment for use as materials for supplies, equipment or structures, but which on account of lack of adaption to a specific use are of such general utility as to be available as materials for either supplies, equipment or structures.

D. SUPPLIES.—All expenditures, whether purchase price for, or outlay or advances under contract or open market order for production of, things which are or have been planned to be specifically and finally adapted to a particular use for sustaining life, or for the production of mechanical energy or power, or for other purposes which require that the things when applied to the use for which they are adapted be consumed, i. e., be subjected to such chemical or physical change as to unfit them for continuing use of the same kind as that for which they were adapted, or if not consumed are not to be held for return or specific account of the person to whom issued for use.

E. EQUIPMENT (INCLUDING LIVE STOCK) AND PARTS.—All expenditures, whether purchase price for, or outlays or advances under contract or open market order for the production of things, or parts of things, which, are or have been planned to be adapted to continuing use for increasing the efficiency and economy of human effort, or for sheltering, supporting, storing, carrying, or protecting persons, animals, or things (excluding items classified under structures).

F. STRUCTURES AND PARTS AND NON-STRUCTURAL IMPROVEMENTS TO LAND.—All expenditures, whether purchase price for things, or parts of things, or outlay or advances under contract or open market order for the construction of things, or parts of things, not in the state of nature, fixed or built on land, or for alterations made by man to the surface or sub-surface of the earth for whatever purpose, these things, or parts of things, or alterations to land, being, or being planned to be, finally adapted to continuing use for sheltering, supporting, storing, or protecting persons, animals, or things, or for improving the natural condition of the earth so as to satisfy human wants.

G. LAND.—All expenditures for land or interests in land in the nature of capital outlays as distinguished from current-expense accruals.

H. CAPITAL OUTLAYS FOR RIGHTS AND OBLIGATIONS AND PAYMENT OF DEBT.—All expenditures in the nature of compensation as purchase price for rights to demand and enforce action by or against agents or trustees, debtors, and owners of property under contracts of sale, and for rights to act under patents and copyrights, and under other privileges granting monopolies; and all expenditures by way of payment of debt (including payments to sinking funds), repayments of deposits, and payments of refunds, awards and indemnities.

J. FIXED CHARGES AND CONTRIBUTIONS OTHER THAN PENSIONS AND RETIREMENT SALARIES.—All expenditures made to meet fixed charges against the municipality or to aid individuals, establishments, or undertakings (excluding pensions and retirement salaries) or as gifts.

K. PENSIONS AND RETIREMENT SALARIES.—All expenditures to persons by way of accruals of fixed charges made as compensation for past services to the municipality.

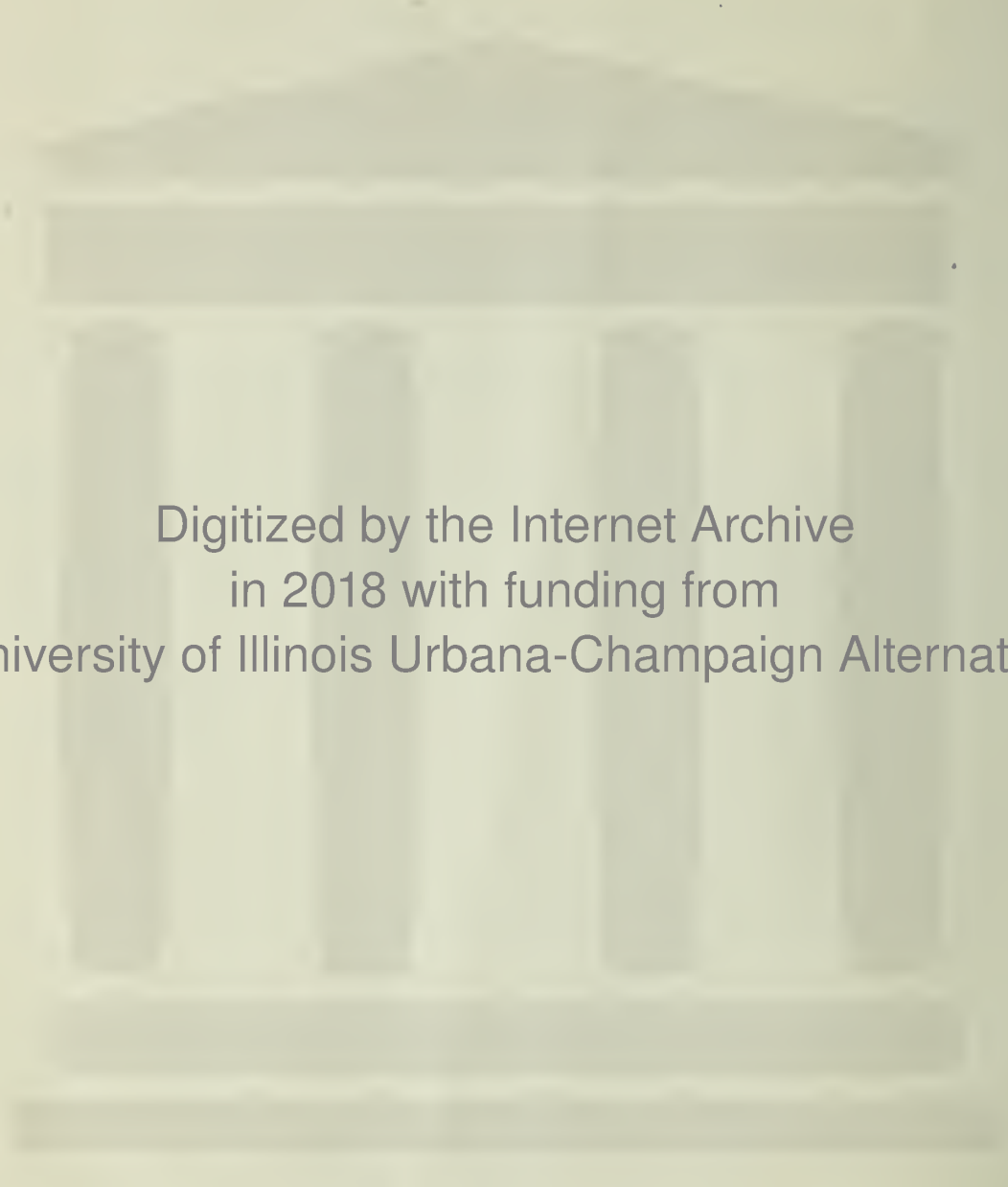
L. LOSSES AND CONTINGENCIES.—All moneys or amounts lost to the City by its officers or agents, through misappropriation, accident, or negligence, or by theft, and all expenditures for whatever purpose which cannot be allocated to any of the preceding classes.

M. PAYMENTS ARISING FROM THE RELATION OF AGENT.—All expenditures which involve a transfer of money, not because of any obligation of the City for services rendered or goods sold, but by reason of the relationship of agent, whereby the City, having received money for a particular purpose only, pays it over as agent for the payee.

It will be noticed that some articles, such as ink wells, waste baskets, etc., appear under both supplies and equipment. In these cases the discretion of the particular department or bureau will have to be exercised and the expenditure classified according to its judgment. Articles of this sort that are of inexpensive manufacture soon wear out and should be classified as supplies (D). On the other hand, a higher grade of said articles are of a permanent character, and their use will extend over a considerable period of years. These should be classed as equipment (E) and reported as such, when inventories of property are taken, and when analyses of expenditures are made.

In the event of a department or bureau being unable to classify in the object of expenditure code an expenditure which it has before it for classification, the matter should be referred to the Department of City Controller.

JOHN M. WALTON,
City Controller.



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A. SALARIES, WAGES, AND OTHER COMPENSATION FOR PERSONAL SERVICES CURRENTLY REND- DERED.¹

- A 1000 Regular salaries.
 2000 Wages of regular per diem employees.
 3000 Salaries and wages of extra help.
 4000 Jurors' fees.
 5000 Witness fees.
 6000 Fees and other compensation for special services.
 6100 Professional service fees.
 6110 Medical, dental, surgical and veterinary fees.
 6120 Legal services.
 6130 Furnishing music.
 6140 Banking and brokerage.
 6150 Educational instruction (including lecturing, tutoring, examining).
 6160 Auditing and accounting service.
 6200 Special technical service fees.
 6210 Draughting.
 6300 Fees for special information.
 7000 Trophies, prizes and awards for personal services.
 8000 Military service.
 9000 Compensation for personal service not otherwise classified.

B 1000 TRANSPORTATION OF PERSONS (SER- VICES OTHER THAN PERSONAL).

- B 1100 Steam or electric railway fares (not local).
 B 1200 Fares by water (not local).
 B 1300 Combined rail and water fares (not local).
 B 1400 Interurban electric railway fares (not local).
 B 1500 Local transportation of persons.
 B 1600 Sleeping car, chair car, and drawing room and stateroom fares.
 B 1700 Charter of passenger cars, trains, or vessels.
 B 1800 Towage, dockage, wharfage, moorage, and canal charges of City owned or chartered passenger vessels.
 B 1900 Special and miscellaneous services incident to transportation of persons.

¹ For the purpose of this classification, "Salaries, wages, and other compensation for personal service currently rendered" will be understood to mean all expenditures for services which are personal in character—that is, which consist in acts of particular persons, performed by virtue of a contract (express or implied), or by virtue of the existence of an official relation which places the skill or ability of the person rendering such services under the continuous direction and control of another (employer or official superior) during the period of service; but it is understood that all compensations to persons in the nature of pensions, retirement salaries, etc., are excluded from this class.

² "Steam or electric railroad fares (not local)," as used in this general heading, includes all fares for transportation of persons by steam or electric railroad between points not situated so closely together as to bring the transportation under the heading "B 1500, Local transportation." The word "electric" is here intended to cover railroads which have changed or may later change from steam to electric power, but not interurban electric lines, the rates of which do not conform to regular railroad tariffs.

- B 1100 Steam or electric railroad fares (not local):²
 1110 Single one-way tickets, with transfers (including tickets where transfers are not involved).³
 1120 Single one-way tickets, without transfers where transfers are involved.⁴
 1130 Mileage and scrip books.
 1140 Party tickets.
 1150 Round-trip and circular tickets.
 1160 Contract or agreement.
 1170 Combined commercial rate and contract or agreement, with transfers, including tickets where transfers are not involved.
 1180 Combined commercial rate and contract or agreement, without transfers, where transfers are involved.
 1190 Special and miscellaneous steam or electric railroad fares (not local).
 1191 Commutation tickets.
 1192 Excess fares.
 1200 Fares by water (not local):⁵
 1210 Single one-way tickets, with transfers (including tickets where transfers are not involved).
 1220 One-way single-trip tickets, without transfers where transfers are involved.
 1230 Party tickets.
 1240 Round-trip and circular tickets.
 1250 Contract or agreement.
 1260 Combined commercial rate and contract or agreement, with transfers (including tickets where transfers are not involved).
 1270 Combined commercial rate and contract or agreement, without transfers where transfers are involved.
 1290 Special and miscellaneous fares by water (not local).
 1291 Commutation tickets.
 1300 Combined rail and water fares (not local):⁶
 1310 Single one-way tickets, with transfers (including tickets where transfers are not involved).
 1320 Single one-way tickets, without transfers where transfers are involved.
 1330 Party tickets.
 1340 Round-trip and circular tickets.

³ "Single one-way ticket transfers (including tickets where transfers are not involved)" is intended to cover three classes of cases: (1) The purchase of a ticket where the cost of a transfer at any point is included in the purchase price; (2) the purchase of a ticket over a route so situated that a transfer is necessary at some point, no charge being made, however, for such transfer on account of competing roads requiring no transfers; and (3) the purchase of a ticket over a route so situated that no transfer is involved at any point.

⁴ "Single one-way tickets, without transfers, where transfers are involved," is intended to cover the case of the purchase of a ticket over a route so situated as to require a transfer, the charge for this transfer being included in the regular rate, but omitted from the purchase rate in cases here included because the person transported agrees to accomplish the transfer himself by any means at his disposal.

⁵ "Fares by water (not local)" includes all fares for transportation of persons by water craft of whatever description between points not situated so closely together as to bring the transportation under the heading "B 1500, Local transportation."

⁶ "Combined rail and water fares (not local)" includes all fares for transportation of persons by steam or electric railroad for part of a journey, and by water craft for the balance of the journey, one fare being charged for both stages, the points between which transportation is made not being situated so closely together as to bring the transportation under the heading "B 1500, Local Transportation."

B1-B2 (SERVICES OTHER THAN PERSONAL.)

Combined rail and water fares—Continued.

- B 1350 *Contract or agreement, with transfers (including tickets where transfers are not involved).*
- 1360 *Contract or agreement, without transfers where transfers are involved.*
- 1370 *Combined commercial rate and contract or agreement, with transfers (including tickets where transfers are not involved).*
- 1380 *Combined commercial rate and contract or agreement, without transfers where transfers are involved.*
- 1390 *Special and miscellaneous combined rail and water fares (not local).*
- 1391 *Commutation tickets.*
- 1400 **Interurban electric railroad fares (not local):⁷**
- 1410 *Local train tickets.*
- 1420 *Limited train tickets.*
- 1430 *Commutation tickets.*
- 1440 *Round-trip tickets.*
- 1450 *Party tickets.*
- 1500 **Local transportation:⁸**
- 1510 *Street car fares.*
- 1520 *Ferry charges.*
- 1530 *Hire of cab, coach, carriage, or motor vehicle (with driver or chauffeur).*
- 1540 *Hire of cab, coach, carriage, or motor vehicle (without driver or chauffeur).*
- 1550 *Local stage or omnibus fares.*
- 1560 *Local or suburban railroad fares.*
- 1570 *Local or suburban fares by water.*
- 1580 *Local or suburban rail and water fares.*
- 1590 *Special and miscellaneous local transportation—*
- 1591 *Hire of launch or boat.*
- 1592 *Hire of saddle animal.*
- 1600 **Sleeping car, chair car, and drawing-room and stateroom fares:**
- 1610 *Standard extra-comfort car.*
- 1620 *Tourist extra-comfort car.*
- 1630 *Berth on vessels.*
- 1640 *Stateroom on vessel.*
- 1690 *Special and miscellaneous sleeping car, chair car, and drawing-room and stateroom fares.*
- 1700 **Charter of passenger cars, trains, or vessels:**
- 1710 *Charter of passenger cars.*
- 1720 *Charter of passenger trains.*
- 1730 *Charter of baggage car or combination passenger and baggage car.*
- 1740 *Charter of car for kitchen purposes.*
- 1750 *Charter of passenger vessels.*
- 1790 *Special and miscellaneous charter of passenger cars, trains, or vessels.*
- 1800 **Towage, dockage, wharfage, moorage, and canal charges of City-owned or chartered passenger vessels:**

⁷ "Interurban electric railroad fares (not local)" includes all fares for transportation of persons by interurban electric railroads (i. e., by electric railroads running long distances, the rates of which do not conform to regular railroad tariffs), the points between which transportation is made not being situated so closely together as to bring the transportation under the heading "B 1500, Local Transportation."

⁸ "Local transportation" includes all transportation of persons from point to point within a city, town, or village, and all transportation of persons from a city to its immediate residential suburbs (the cost of transportation by rail or water not ex-

Towage, dockage, etc.—Continued.

- B 1810 *Towage other than provided under B 1850, and B 1860.*
- 1820 *Dockage.*
- 1830 *Wharfage.*
- 1840 *Moorage not included under B 1860.*
- 1850 *Inland canal charges.*
- 1860 *Interoceanic canal charges.*
- 1900 **Special and miscellaneous services incident to transportation of persons:**
- 1910 *Passports.*
- 1920 *Tolls.*
- 1930 *Excess baggage.*
- 1940 *Storage incident to transportation of persons.*
- 1950 *Long distance stage, carriage, or motor vehicle fare and hire.*
- 1960 *Mileage allowances.⁹*
- 1970 *Allowances other than mileage in lieu of transportation expenses.*
- 1980 *Switching private cars or trains (local movement).*
- 1990 *Other incidents of actual transportation of persons—*
- 1991 *Steamer chairs.*
- 1992 *Tips for transportation services (tips for subsistence services in B 3950).*
- 1993 *Transfers (from station to hotel, or vice versa, and between stations).*

B 2000 TRANSPORTATION OF THINGS (SERVICES OTHER THAN PERSONAL.)

- B 2100 **Freight and incidental charges (other than local, B 2400).**
- B 2200 **Express and incidental charges (other than local, B 2400).**
- B 2300 **Parcel Post Delivery.**
- B 2400 **Local transportation of things (drayage, floatage, lighterage, expressage, and other local charges).**
- B 2500 **Chartering cars, trains, or vessels (for freight).**
- B 2600 **Towage, dockage, wharfage, moorage, and canal charges on City owned or chartered freight vessels.**
- B 2700 **Removal of waste and cleaning streets (including removal of ashes).**
- B 2900 **Transportation of things, special and miscellaneous charges incident thereto.**

B 2100 Freight and incidental charges (other than as provided under B 2400):

- 2101 *Freight by steam or electric railroad, commercial rate.*
- 2102 *Freight by steam or electric railroad, contract rate (including land-grant agreement).*

ceeding 10 cents; in the case of transportation by cab, coach, carriage, or motor vehicle the distance not exceeding 15 miles).

⁹ "Mileage allowances," as used above, includes allowances for transportation and subsistence only. "Mileage allowances" intended to include compensation for personal service is under "A 9000, Compensation for services not otherwise classified." Allowances for subsistence at a fixed rate for miles traveled (excluding the cost of transportation) is in "B 3600, Mileage in lieu of subsistence."

Freight and incidental charges—Continued.

B 2103	<i>Freight by water, commercial rate.</i>
2104	<i>Freight by water, contract rate.</i>
2105	<i>Freight by steam or electric railroad and water, commercial rate.</i>
2106	<i>Freight by steam or electric railroad and water, contract rate (including land-grant agreement).</i>
2107	<i>Freight by electric railway (interurban), commercial rate.</i>
2108	<i>Freight by electric railroad (interurban), contract rate (including land-grant agreement).</i>
2109	<i>Freight by wagon or truck, commercial rate.</i>
2110	<i>Freight by wagon or truck, contract rate.</i>
2111	<i>Freight by pack animals.</i>
2112	<i>Freight by dog sledges.</i>
2113	<i>Storage incidental to freight.</i>
2114	<i>Demurrage on rail freight.</i>
2115	<i>Demurrage on water freight.</i>
2116	<i>Refrating, reboxing, or cooperage en route (incidental to freight).</i>
2117	<i>Icing and refrigerating charges en route (incidental to freight).</i>
2119	<i>Special and miscellaneous freight charges.</i>
2200	Express and incidental charges (other than as provided under B 2400):
2210	<i>Express commercial rate—</i>
2211	<i>Funds including collection charges.</i>
2212	<i>Other matter by valuation.</i>
2213	<i>Other matter not by valuation.</i>
2220	<i>Express contract rate—</i>
2221	<i>Funds including collection charges.</i>
2222	<i>Other matter by valuation.</i>
2223	<i>Other matter not by valuation.</i>
2230	<i>Icing and refrigerating en route (incidental to expressage).</i>
2240	<i>Storage (incidental to expressage).</i>
2250	<i>Refrating, reboxing, or cooperage en route (incidental to expressage).</i>
2290	<i>Special and miscellaneous express charges.</i>
2300	Parcel Post delivery.
2400	Local transportation (drayage, floatage, lighterage, express, etc.):
2410	<i>Drayage.</i>
2420	<i>Floatage and lighterage—</i>
2421	<i>Floatage.</i>
2422	<i>Lighterage.</i>
2430	<i>Switching (local movement).</i>
2440	<i>Hire of animals and vehicles for local transportation purposes—</i>
2441	<i>Animals.</i>
2442	<i>Animals with drivers.</i>
2443	<i>Animals with drivers and forage.</i>
2444	<i>Animals with forage.</i>
2445	<i>Vehicles.</i>
2446	<i>Vehicles with animals and drivers.</i>
2447	<i>Vehicles with animals and drivers, including loading or unloading.</i>
2448	<i>Vehicles with animals, drivers, and forage.</i>
2449	<i>Vehicles with animals, drivers, and forage, including loading or unloading.</i>
2450	<i>Loading or unloading cars.</i>
2460	<i>Stevedoring.</i>

Local transportation—Continued.

B 2470	<i>Conveying corpses.</i>
2490	<i>Local transportation of things, special and miscellaneous, incidents of.</i>
2491	<i>Local expressage (including parcel delivery other than Parcel Post, B 2300).</i>
2500	Chartering of cars, trains, or vessels:
2510	<i>Chartering freight car of general use.</i>
2520	<i>Chartering of freight car for special service.</i>
2530	<i>Chartering of express or baggage car.</i>
2540	<i>Chartering of car for funeral purposes.</i>
2550	<i>Chartering of train.</i>
2560	<i>Chartering of vessel.</i>
2590	<i>Special and miscellaneous chartering of cars, trains, or vessels.</i>
2600	Towage, dockage, wharfage, moorage, and canal charges of City-owned or chartered freight vessels:
2610	<i>Towage (other than as provided under B 2650 and B 2660).</i>
2620	<i>Dockage.</i>
2630	<i>Wharfage (to include State tolls assessed in lieu of wharfage).</i>
2640	<i>Moorage (other than as provided under B 2660).</i>
2650	<i>Inland and canal charges—</i>
2651	<i>Towage.</i>
2652	<i>Lockage.</i>
2653	<i>Tonnage.</i>
2660	<i>Interoceanic canal charges—</i>
2661	<i>Towage.</i>
2662	<i>Lockage.</i>
2663	<i>Tonnage (in ballast).</i>
2664	<i>Tonnage (in cargo).</i>
2665	<i>Navigation.</i>
2666	<i>Pilotage.</i>
2667	<i>Convoying.</i>
2668	<i>Berthing or mooring.</i>
2669	<i>Other charges than above.</i>
2700	Removal of waste and cleaning streets.
2710	<i>Removal of waste—</i>
2711	<i>Removal of garbage.</i>
2712	<i>Removal of rubbish.</i>
2713	<i>Removal of dead animals.</i>
2714	<i>Removal of household waste (except ashes).</i>
2715	<i>Abatement of nuisances.</i>
2716	<i>Cleaning cesspools.</i>
2720	<i>Cleaning streets (including removal of ashes).</i>
2721	<i>Cleaning streets of dirt (including removal of ashes).</i>
2722	<i>Removal of snow and ice.</i>
2900	Transportation of things, special and miscellaneous charges incident to:
2910	<i>Duties.</i>
2920	<i>Entry fees and brokerages.</i>
2930	<i>Tolls—</i>
2931	<i>Bridge.</i>
2932	<i>Ferry.</i>
2933	<i>Highway.</i>
2940	<i>Dredging (expense).</i>
2990	<i>Other special and miscellaneous charges.</i>

B3-B4 (SERVICES OTHER THAN PERSONAL.)

B 3000 SUBSISTENCE AND SUPPORT OF PERSONS (SERVICES OTHER THAN PERSONAL).

- B 3100 Furnishing of food.
- B 3200 Furnishing of lodging.
- B 3300 Furnishing of food and lodging.
- B 3400 Furnishing of food, lodging, and miscellaneous service.
- B 3500 Per diem in lieu of subsistence.
- B 3600 Mileage in lieu of subsistence.
- B 3700 Commutation of subsistence and support.
- B 3900 Special and miscellaneous services incident to subsistence and support of persons.

- B 3100 Furnishing of food:¹⁰
 - 3110 Single meals.
 - 3120 Meal ticket.
 - 3130 Boarding rates.
 - 3190 Special and miscellaneous furnishing of food.
- 3200 Furnishing of lodging:¹¹
 - 3210 Room or rooms at hotel.
 - 3220 Lodging at lodging house.
 - 3290 Special and miscellaneous furnishing of lodging.
- 3300 Furnishing of food and lodging:¹²
 - 3310 At hotel.
 - 3320 Food and lodging at lodging and boarding house.
 - 3390 Special and miscellaneous furnishing of food and lodging.
- 3400 Furnishing of food, lodging, and miscellaneous services:¹³
 - 3410 At hotel.
 - 3420 At lodging and boarding house.
 - 3430 At institution—
 - 3431 Prison.
 - 3432 Hospital.
 - 3433 Other institution.
 - 3490 Special and miscellaneous (furnishing of food, lodging, and miscellaneous services).
- 3500 Per diem in lieu of subsistence:¹⁴
- 3600 Mileage in lieu of subsistence.¹⁵

¹⁰ "Furnishing of food" includes all expenditures for the service of furnishing and serving food prepared for consumption as distinguished from expenditures for the purchase of provisions to be used as food.

¹¹ "Furnishing of lodging" includes all expenditures for the service of furnishing lodging to transients and keeping the quarters furnished in condition for use, as distinguished from expenditures for the lease alone of quarters, furnished or unfurnished.

¹² "Furnishing of food and lodging" includes all expenditures for the service of furnishing both food and lodging as defined in the last two preceding footnotes.

¹³ "Furnishing of food, lodging, and miscellaneous services" includes all expenditures for the services of furnishing both food and lodging, as defined in the preceding footnotes, plus other miscellaneous services.

¹⁴ "Per diem in lieu of subsistence" includes payments made in one sum to persons to reimburse all expenditures which they may have made for subsistence and support of whatever kind.

¹⁵ "Mileage in lieu of subsistence" as here used includes allowances for subsistence at a fixed rate per mile traveled, and excludes the cost of transportation and compensation for personal services.

B 3700 Commutation of subsistence and support of persons:¹⁶

- 3710 Subsistence, commutation of.
- 3720 Quarters or lodging, commutation of.
- 3730 Subsistence and quarters or lodging, commutation of.
- 3740 Heat and light, commutation of.
- 3790 Special and miscellaneous commutation of subsistence and support of persons.
- 3900 Special and miscellaneous services incident to subsistence and support of persons:
 - 3910 Laundry—
 - 3911 Piece rate.
 - 3912 Weekly rate.
 - 3920 Bath.
 - 3930 Barber.
 - 3940 Repairing shoes.
 - 3950 Gratuities (tips for services of waiters, porters, etc.).
- 3990 Other special and miscellaneous services incident to subsistence and support of persons.

B 4000 SUBSISTENCE AND CARE OF ANIMALS AND STORAGE AND CARE OF VEHICLES (SERVICES OTHER THAN PERSONAL).

- B 4100 Forage, furnishing of.
- B 4200 Stabling (without forage).
- B 4300 Subsistence and care of animals.
- B 4400 Subsistence and care of animals and storage and care of animal-drawn vehicles (one payment for all).
- B 4500 Pasturage.
- B 4600 Storage and care of animal-drawn vehicles.
- B 4700 Storage and care of motor vehicles and motor-drawn vehicles.
- B 4900 Special and miscellaneous services incident to the subsistence and care of animals and storage and care of vehicles.

- B 4100 Forage, furnishing of.
- 4200 Stabling (without forage).
- 4300 Subsistence and care of animals.
- 4400 Subsistence and care of animals and storage and care of animal-drawn vehicles (one payment for all):
 - 4410 For hauling persons.
 - 4420 For hauling things.
- 4500 Pasturage:
 - 4510 With grain.
 - 4520 Without grain.
- 4600 Storage and care of animal-drawn vehicles:
 - 4610 For hauling persons.
 - 4620 For hauling things.

¹⁶ "Commutation of subsistence and support" includes allowances made to persons to cover all expenditures which they may make for certain items of subsistence and support, no repayment to the City being required if the amount expended for these certain items of subsistence and support fails to equal the allowance granted.

- B 4700 Storage and care of motor vehicles and motor-drawn vehicles:**
- 4710 *Automobiles (for hauling persons).*
 - 4720 *Motor cycles.*
 - 4730 *Motor trucks (for hauling things).*
 - 4740 *Acroplanes.*
 - 4750 *Dirigible balloons.*
 - 4900 **Special and miscellaneous services incident to the subsistence and care of animals and storage and care of vehicles (veterinary services, A 61).**
 - 4910 *Clipping.*
 - 4920 *Shoeing.*
 - 4930 *Cleaning animals (separate charge).*
 - 4940 *Cleaning vehicles (separate charge).*

B 5000 COMMUNICATION SERVICE.

- B 5100 Land telegraph service.**
- B 5200 Marine cable service.**
- B 5300 Wireless telegraph service.**
- B 5400 Telephone service.**
- B 5500 Combined telegraph, cable, and telephone service.**
- B 5600 Postal service (not to include parcels post).**
- B 5700 Commercial messenger service.**
- B 5800 Delivery charges (for mail, telephone, telegraph, and cable messages).**
- B 5900 Special and miscellaneous incidents of communication service.**

- B 5100 Land telegraph service:**
- 5110 *Regular commercial rate—*
 - 5111 *Day message.*
 - 5112 *Night message.*
 - 5120 *Commercial letter rate—*
 - 5121 *Day message.*
 - 5122 *Night message.*
 - 5130 *City rate—*
 - 5131 *Day message.*
 - 5132 *Night message.*
 - 5140 *Special contract—*
 - 5141 *Special wire.*
 - 5142 *Other service.*
 - 5150 *Cipher or code messages—*
 - 5151 *Day message.*
 - 5152 *Night message.*
 - 5190 *Special and miscellaneous land telegraph service.*
 - 5200 **Marine cable service:**
 - 5210 *Regular commercial rate.*
 - 5220 *City rate.*

Marine cable service—Continued.

- B 5230 *Special contract.*
- 5240 *Cipher or code message.*
- 5290 *Special and miscellaneous marine cable service.*
- 5300 **Wireless telegraph service.**
- 5400 **Telephone service:**
- 5410 *Commercial rate—*
- 5411 *Individual or private line limited.*
- 5412 *Individual or private line unlimited.*
- 5413 *Party lines limited.*
- 5414 *Party lines unlimited.*
- 5415 *Private branch exchange.*
- 5420 *Special contract—*
- 5421 *Individual or private line limited.*
- 5422 *Individual or private line unlimited.*
- 5423 *Party lines limited.*
- 5424 *Party lines unlimited.*
- 5425 *Private branch exchange.*
- 5426 *Other service.*
- 5430 *Tolls—*
- 5431 *Local.*
- 5432 *Long distance, day.*
- 5433 *Long distance, night.*
- 5490 *Special and miscellaneous telephone service.*
- 5500 **Combined telegraph, cable, and telephone service.**
- 5600 **Postal service (not to include parcels post, B 2300):**
- 5610 *Domestic postage stamps (not to include registering or special delivery).*
- 5620 *Foreign postage stamps (not to include registering or special delivery).*
- 5630 *Registering letters—*
- 5631 *Domestic stamps.*
- 5632 *Foreign stamps.*
- 5640 *Special delivery—*
- 5641 *Domestic stamps.*
- 5642 *Foreign stamps.*
- 5650 *Stamped envelopes, domestic (not to include registering or special delivery).*
- 5660 *Stamped envelopes, foreign (not to include registering or special delivery).*
- 5670 *Postal cards (domestic).*
- 5680 *Postal cards (foreign).*
- 5690 *Special and miscellaneous postal service—*
- 5691 *Post-office box rent.*
- 5700 **Commercial messenger service.**
- 5800 **Delivery charges:**
- 5810 *Mail.*
- 5820 *Telephone message.*
- 5830 *Telegram.*
- 5840 *Cable Message.*
- 5890 *Special and miscellaneous delivery charges.*
- 5900 **Special and miscellaneous incidents of communication service.**

B6 (SERVICES OTHER THAN PERSONAL.)**B 6000** PRINTING, ENGRAVING, LITHOGRAPHING,
AND BINDING (SERVICES OTHER THAN
PERSONAL).

- B 6100** Printing, binding, and incurring of all expenses pertaining to the publications issued by departments and bureaus when this is done under a single order or contract.
- B 6200** Proof reading, independent of printing.
- B 6300** Indexing and editing, independent of printing.
- B 6400** Lithographing, engraving and engrossing, independent of printing.
- B 6500** Binding documents, reports, library books, and newspapers.
- B 6600** Stenographic work, typewriting, and multigraphing.
- B 6700** Electrotyping and stereotyping, independent of printing.
- B 6800** Taking, developing, enlarging and printing photos and blue prints.
- B 6900** Special and miscellaneous services incident to printing, engraving, lithographing, and binding.
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- B 6100** The printing, binding, and incurring of all expenses pertaining to the publications issued by departments and independent offices and their several bureaus, when this is done under a single order or contract:
- 6110 *Annual reports.*
- 6120 *Publications by classes issued by departments and bureaus other than annual reports.*
- 6130 *Miscellaneous series issued by departments and bureaus, not included under the above heads.*
- 6140 *Printing (not included in D 1112).*
- 6200 **Proof reading, independent of printing:**
- 6210 *Proof reading, technical.*
- 6220 *Proof reading, plain.*
- 6300 **Indexing and editing, independent of printing.**
- 6400 **Lithographing, engraving and engrossing, independent of printing:**
- 6401 *Lithographing.*
- 6402 *Photolithographing.*
- 6403 *Photogravure.*
- 6404 *Photogelatine.*
- 6405 *Planotype.*
- 6406 *Engraving, copper.*
- 6407 *Engraving, steel.*
- 6408 *Engraving, wood.*
- 6409 *Zinc etching.*
- 6410 *Wax engraving.*
- 6411 *Die engraving.*
- 6412 *Half tones.*
- 6413 *Engrossing.*
- 6500 **Binding documents, reports, library books, and newspapers:**
- 6501 *Octavo, one-half leather.*
- 6502 *Octavo, full leather.*
- 6503 *Octavo, full canvas.*
- 6504 *Octavo, full duck.*
- 6505 *Octavo, cloth.*
- 6506 *Octavo, buckram.*
- 6507 *Octavo, full leather, flexible.*

Binding documents, reports, etc.—Continued.

- B 6508** *Royal octavo, one-half leather.*
- 6509 *Royal octavo, full leather.*
- 6510 *Royal octavo, full canvas.*
- 6511 *Royal octavo, full duck.*
- 6512 *Royal octavo, cloth.*
- 6513 *Royal octavo, buckram.*
- 6514 *Royal octavo, full leather, flexible.*
- 6515 *Full fabrikoid, flexible.*
- 6516 *Quarto, one-half leather.*
- 6517 *Quarto, full leather.*
- 6518 *Quarto, canvas.*
- 6519 *Quarto, duck.*
- 6520 *Quarto, cloth.*
- 6521 *Quarto, buckram.*
- 6522 *Full leather, flexible.*
- 6523 *Full fabrikoid, flexible.*
- 6524 *Over quarto, one-half leather.*
- 6525 *Over quarto, full leather.*
- 6526 *Over quarto, canvas.*
- 6527 *Over quarto, duck.*
- 6528 *Over quarto, cloth.*
- 6529 *Over quarto, buckram.*
- 6530 *Over quarto, one-fourth bound, paper sides.*
- 6531 *Rebinding and repair of library books.*
- 6532 *Binding of original records.*
- 6533 *Rebinding and repair of record books.*
- 6600 **Stenographic work, typewriting, multigraphing, etc.:**
- 6610 *Stenographic work.*
- 6620 *Typewriting.*
- 6630 *Multigraphing.*
- 6640 *Mimeographing.*
- 6700 **Electrotyping and stereotyping, independent of printing:**
- 6710 *Electrotyping—*
- 6711 *Wood base.*
- 6712 *Solid or metal base.*
- 6713 *Unmounted work.*
- 6714 *Halftone work.*
- 6715 *Halftone nickeltype.*
- 6716 *Curved plates.*
- 6717 *Flat plates.*
- 6720 *Stereotyping—*
- 6721 *Wood base.*
- 6722 *Solid or metal base.*
- 6723 *Unmounted work.*
- 6724 *Book plates, containing halftone or line cuts.*
- 6725 *Curved plates.*
- 6726 *Flat plates.*
- 6800 **Photographing and making photographs and prints:**
- 6810 *Photographing.*
- 6820 *Developing plates and films.*
- 6830 *Making photographs and prints—*
- 6831 *Photographs.*
- 6832 *Blue prints.*
- 6833 *Sepia tones.*
- 6840 *Enlarging.*
- 6900 **Special and miscellaneous printing, etc. (service).**

B 7000 ADVERTISING AND PUBLICATION OF NOTICES (SERVICES OTHER THAN PERSONAL).

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- B 7100** Publication of Executive proclamations, announcements, and notices of forfeiture.
B 7200 Publication of notice of judicial action.
B 7300 Advertisement for bids.
B 7400 Advertisement for civil labor and civil service.
B 7500 Advertisement of sales of property, leases, and special privileges.
B 7600 Advertisement of service to be performed for fees.
B 7700 Publication of ordinances.
B 7800 Publication of information.
B 7900 Special and miscellaneous advertising for publication of notices.
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- B 7100** Publication of executive proclamations, announcements, and notices of forfeiture:
 7110 *Publication of Executive proclamations.*
 7120 *Publication of announcements.*
 7130 *Publication of notices of forfeiture.*
7200 Publication of notice of judicial action.
7300 Advertisement for bids:
 7310 *Advertisements for bids for goods and supplies.*
 7320 *Advertisements for bids for material.*
 7330 *Advertisements for bids for construction.*
 7340 *Advertisements for bids for equipment.*
 7350 *Advertisements for bids for repairs.*
 7360 *Advertisements for bids for live stock.*
 7390 *Advertisements for special and miscellaneous bids.*
7400 Advertisement for civil labor and civil service.
7500 Advertisement of sales of property, leases, and special privileges:
 7510 *Advertisement of sale of property.*
 7520 *Advertisement of sale of leases.*
 7530 *Advertisement of sale of special privileges.*
7600 Advertisement of service to be performed for fees.
7700 Publication of ordinances.
7800 Publication of information:
 7810 *Lost and found ads.*
7900 Special and miscellaneous advertising and publication of notices (service).
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B 8000 FURNISHING OF HEAT, LIGHT, POWER, AND ELECTRICITY (SERVICES OTHER THAN PERSONAL).

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- B 8100** Steam-heat service.
B 8200 Air-heat service.
B 8300 Water-heat service.
B 8400 Oil-light service.
B 8500 Gaslight service.
B 8600 Power service.
B 8700 Furnishing of electricity, service.
B 8900 Special and miscellaneous furnishing of heat, light, power, and electricity.

- B 8100** Steam-heat service:
 8110 *Time rate.*
 8120 *Unit rate.*
8200 Air-heat service:
 8210 *Time rate.*
 8220 *Unit rate.*
8300 Water-heat service:
 8310 *Time rate.*
 8320 *Unit rate.*
8400 Oil-light service:
 8410 *Time rate.*
 8420 *Unit rate.*
8500 Gaslight service:
 8510 *Maintenance of lights, etc.*
 8520 *Charge for connection.*
 8530 *Charge for meter.*
 8540 *Charge for reading meter.*
 8550 *Per gas burner, time rate.*
 8560 *Gas governors, per cent rate.*
 8570 *Gas governors, time rate.*
 8580 *Gas governors, unit rate.*
 8590 *Special and miscellaneous gaslight service.*
8600 Power service:
 8610 *Time rate.*
 8620 *Minimum charge.*
 8630 *Fired charge.*
 8640 *Connecting charge.*
8700 Electricity service:
 8710 *Current for light and power service—*
 8711 *Time rate.*
 8712 *Unit rate.*
 8713 *Minimum charge.*
 8714 *Connecting charge.*
 8715 *Meter charge.*
 8720 *Current for light service—*
 8721 *Time rate.*
 8722 *Unit rate.*
 8723 *Minimum charge.*
 8724 *Connecting charge.*
 8725 *Meter charge.*
 8726 *Current per light, including maintenance.*
 8727 *Maintenance.*
 8730 *Current for power service—*
 8731 *Time rate.*
 8732 *Unit rate.*
 8733 *Minimum charge.*
 8734 *Connecting charge.*
 8735 *Meter charge.*
8900 Special and miscellaneous furnishing of heat, light, power, and electricity:
 8910 *Roasting coffee.*
 8920 *Heat for quarters paid to owner or agent.*
 8930 *Light for quarters paid to owner or agent.*
 8940 *Illumination for signs.*

B9-C2 (SERVICES OTHER THAN PERSONAL—MATERIALS.)

B 9000 SPECIAL AND MISCELLANEOUS SERVICES OTHER THAN PERSONAL (INCLUDING REPAIRS BY CONTRACT OR OPEN-MARKET ORDER).

- B 9100 Repairs to equipment (by contract or open-market order).
 9200 Repairs to structures (by contract or open-market order).
 9300 Storage of goods not incident to transportation.
 9400 Court and other public office fees and affidavits, and other fees for notarial services:
 9410 *Court and other public office fees (including serving warrants).*
 9420 *Affidavits.*
 9430 *Other fees for notarial services.*
 9500 Commercial reference, clipping, and bill posting services.
 9600 Computation and statistical services.
 9700 Towel service, disinfectant service, and other sanitation services:
 9710 *Towel and apron service.*
 9720 *Disinfectant service—*
 9721 *Antiseptic telephone mouthpiece service.*
 9730 *Cleaning services—*
 9731 *Window cleaning.*
 9732 *Carpet cleaning.*
 9800 Sprinkling streets with water or oil.
 9900 Special and miscellaneous services, other than personal:
 9910 *Burglar alarm service.*
 9920 *Fire alarm service.*
 9930 *Clock regulation service.*

C. MATERIALS (NOT SPECIFICALLY ADAPTED FOR USE AS SUPPLIES, EQUIPMENT, OR STRUCTURES).

- C 1000 Raw materials (extracted but not reduced or fabricated).
 C 2000 Metals and metal products (reduced but not specifically adapted).
 C 3000 Nonmetallie mineral products.
 C 4000 Lumber and wood products.
 C 5000 Fiber products.
 C 6000 Paints and palaters' materials, varnishes, shellac, enamels, etc.
 C 7000 Hides, pelts, and leather, and other partially adapted animal products.
 C 8000 Saps, gums, dyes, and other vegetable products (excluding grains, forage, wood, and fibre).
 C 9000 Special and miscellaneous materials not specifically adapted for use as supplies, equipment, or structures.
- C 1100 Metal-producing minerals (raw materials):
 1110 *Ores of iron.*
 1120 *Ores of copper.*
 1130 *Ores of lead, tin, zinc, and tungsten.*
 1140 *Ores of bismuth and antimony.*

Metal-producing minerals—Continued).

- C 1150 *Ores of cobalt and nickel.*
 1160 *Ores of manganese, chromium, and vanadium.*
 1170 *Ores of gold, silver, platinum, and iridium.*
 1190 *Special and miscellaneous metal-producing minerals.*
 1200 Asphalt, petroleum residues, and mineral tar and pitch.
 1300 Other minerals, mineral by-products, and earths.
 1400 Unadapted vegetable products and by-products extracted, but not reduced or fabricated (including seed grains).
 1500 Unadapted animal products and by-products:
 1510 *Raw hides, fleeces, furs, and skins.*
 1520 *Bones.*
 1530 *Beeswax (not specifically adapted for use as supplies).*
 1540 *Silkworms and raw silk.*
 1550 *Shells and mother-of-pearl.*
 1560 *Shoddy, waste, etc., in bales or bundles.*
 2100 Metals in pigs, blocks, blooms, slabs, ingots, and other unshaped forms.
 2200 Castings:
 2210 *Iron.*
 2220 *Steel.*
 2230 *Malleable cast iron.*
 2240 *Brass.*
 2250 *Bronze.*
 2300 Metal in sheets and plates:
 2310 *Iron.*
 2320 *Steel.*
 2330 *Copper.*
 2340 *Lead.*
 2350 *Tin.*
 2360 *Zinc.*
 2390 *Special and miscellaneous metals in sheets and plates.*
 2400 Metals in bars, rods, wire, chains, and woven goods:
 2410 *Bars—*
 2411 *Flat.*
 2412 *Round.*
 2413 *Square.*
 2430 *Wire.*
 2440 *Rods.*
 2450 *Chains.*
 2460 *Twisted strands, rope, and cables.*
 2470 *Covered and coated wires.*
 2480 *Woven goods.*
 2490 *Special and miscellaneous metals in bars, rods, wire chains, and woven goods—*
 2491 *Band iron.*
 2500 Metals in rolled, wrought, or forged shapes.
 2600 Pipe and pipe fittings (including metal plumbing materials and parts):
 2610 *Steel, and malleable, wrought, and cast iron pipes and tubing.*
 2620 *Steel, and malleable, wrought, and cast iron pipe fittings.*
 2630 *Sheet metal pipes, troughs, and fittings.*
 2650 *Brass, bronze, zinc, and copper pipes and tubing.*
 2660 *Brass, bronze, copper, and zinc pipe fittings.*

Pipe and pipe fittings—Continued.

- C 2670 *Lead and tin pipes, tubing, and pipe fittings.*
 2680 *Metal plumbing materials and parts.*
 2690 *Special and miscellaneous pipe and pipe fittings.*
 2700 **Bolts, nuts, rivets, washers, nails, spikes, tacks, screws, etc.:**
 2710 *Bolts and nuts.*
 2720 *Washers.*
 2730 *Rivets.*
 2740 *Nails and spikes.*
 2750 *Tacks, brads, and staples.*
 2760 *Screws.*
 2770 *Cotter pins.*
 2780 *Belt hooks and couplings.*
 2800 **Builders', automobile, and cabinet makers' hardware:**
 2810 *Locks, hasps, and other fastenings.*
 2820 *Butts, hinges, etc.*
 2830 *Knobs, latches, and handles.*
 2850 *Automobile hardware and accessories (not equipment.)*
 2900 **General hardware and hardware for ships.**
 3100 **Stone, earth, sand, gravel, and slate (non-metallic mineral products):**
 3110 *Rough quarried stone.*
 3120 *Dressed stone.*
 3130 *Polished stone.*
 3140 *Crushed stone.*
 3150 *Sand.*
 3160 *Gravel.*
 3170 *Slate.*
 3180 *Monumental stone.*
 3190 *Special and miscellaneous stone, earth, gravel, and slate—*
 3191 *Slabs.*
 3192 *Grit.*
 3193 *Stone dust.*
 3200 **Lime, cement, and plaster products:**
 3210 *Lime—*
 3211 *Lump lime.*
 3212 *Quick lime.*
 3213 *Slaked lime.*
 3214 *Lime paste.*
 3215 *Hydraulic lime.*
 3220 *Cement—*
 3221 *Roman cement.*
 3222 *Natural cement.*
 3223 *Portland cement.*
 3224 *Slag cement.*
 3225 *Pozzuolus.*
 3229 *Special and miscellaneous cement.*
 3230 *Mortar and plaster—*
 3231 *Lime mortar.*
 3232 *Cement mortar.*
 3233 *Plaster of Paris.*
 3234 *Stucco.*
 3235 *Keene's cement.*
 3236 *Prepared plaster.*
 3300 **Clay products and earthenware:**
 3310 *Brick.*
 3320 *Tiles.*
 3330 *Pipe.*

Clay products and earthenware—Continued.

- C 3340 *Earthenware plumbing.*
 3390 *Special and miscellaneous clay products and earthenware.*
 3400 **Bituminous, petroleum, and asphalt products.**
 3500 **Asbestos and asbestos compounds.**
 3600 **Magnesia and magnesia compounds.**
 3700 **Glass and glass products (other than glassware):**
 3710 *Window glass and door glass.*
 3720 *Plate glass (other than window and door).*
 3730 *Glass lamp shades and globes.*
 3900 **Special and miscellaneous nonmetallic mineral products.**
 4100 **Round timber (including brush, posts, poles, and piles):**
 4110 *Brush.*
 4120 *Rods and poles.*
 4130 *Posts.*
 4140 *Piles.*
 4150 *Spars.*
 4190 *Special and miscellaneous round timber.*
 4200 **Ties, and cawn timber.**
 4300 **Sawed lumber and dimension stuffs.**
 4400 **Lumber, tongued, grooved, rabbeted, and figured.**
 4500 **Moldings and casings.**
 4600 **Sashes, doors, blinds, and other mill products:**
 4610 *Sashes.*
 4620 *Doors.*
 4630 *Blinds.*
 4640 *Screens, doors, and windows.*
 4650 *Columns and pedestals, pillars and capitals.*
 4660 *Newel posts, balusters, stair, porch, and office railings.*
 4670 *Wainscoting, casings, door, and window trimmings.*
 4680 *Parquetry flooring.*
 4690 *Special and miscellaneous mill products—*
 4691 *Plate rails.*
 4692 *Spouting and guttering.*
 4693 *Ornamental guide work and gable ornaments.*
 4694 *Brackets.*
 4700 **Shingles and laths.**
 4800 **Blocks, shooks, bolts:**
 4810 *Shingle bolts.*
 4820 *Stave bolts.*
 4840 *Last blocks.*
 4850 *Wagon blocks.*
 4860 *Head blocks.*
 4870 *Box shooks.*
 4900 **Special and miscellaneous lumber and wood products:**
 4901 *Pickets.*
 4902 *Palings.*
 4903 *Staves.*
 4904 *Veneers.*
 4905 *Roots.*
 4906 *Bark.*
 4907 *Cork.*
 4908 *Reeds.*
 4909 *Pulp wood.*

C 4-D 1 (MATERIALS—SUPPLIES.)

Special and miscellaneous lumber and wood products—Continued.

- C 4911 Wood pulp.
- 4912 Indurated fiber.
- 4913 Basket work.
- 4914 Rattan.
- 4915 Excelsior.
- 4916 Compo board.
- 4917 Stakes.
- 4918 Sawdust—not for cleaning, see also D 4920 and D 6530.
- 4919 Chair seats.
- 5100 Spun fiber products.
- 5200 Twisted fiber products.
- 5300 Cordage.
- 5400 Knitted and knotted products.
- 5500 Woven products and fabrics:
- 5510 Cotton cloths.
- 5520 Woolen cloths.
- 5530 Linen cloths.
- 5540 Silk cloths.
- 5550 Grass cloths and coarse fabrics.
- 5560 Mixed goods.
- 5570 Ribbons.
- 5580 Tapes, cords, and braids.
- 5590 Special and miscellaneous woven products and fabrics.
- 5600 Felted products (except paper) not specifically adapted.
- 5900 Special and miscellaneous fiber products:
- 5910 Wall paper.
- 5920 Building papers.
- 6100 Bases (painters' materials).
- 6200 Vehicles.
- 6300 Solvents.
- 6400 Driers and fillers.
- 6500 Dry paints and products.
- 6600 Varnishes and shellacs.
- 6700 Mixed paints in oil and other vehicles.
- 6800 Enamels.
- 6900 Special and miscellaneous paints, etc.:
- 6910 Kalsomine and cold-water paint.
- 6920 Sizing.
- 6930 Floor oils.
- 6940 Putty.
- 6950 Slating paints and silicate paints.
- 7100 Cured and dressed hides, furs, pelts, and skins:
- 7110 Cowhide and calfskin.
- 7120 Wool, fleece, and sheepskin.
- 7130 Goatskin.
- 7140 Furs.
- 7150 Fishskins.
- 7190 Special and miscellaneous cured and dressed hides, furs, pelts, and skins.
- 7200 Leather, dressed:
- 7210 Patent leather.
- 7220 Morocco leather.
- 7230 Enameled leather.
- 7240 Japanned leather.
- 7300 Manufactured leather:
- 7310 Sole leather.

Manufactured leather—Continued.

- C 7320 Boot and shoe leather.
- 7330 Belting.
- 7340 Glove leather.
- 7350 Pianoforte leather.
- 7360 Leather lacings and straps.
- 7400 Hair and feathers:
- 7410 Horsehair.
- 7420 Camel's hair, alpaca.
- 7430 Curled hair.
- 7440 Haircloth.
- 7450 Bristles.
- 7460 Feathers.
- 7470 Down.
- 7480 Hair waste.
- 7500 Glue and gelatin.
- 7600 Bone and bone products:
- 7610 Whalebone.
- 7700 Horn and horn products.
- 7900 Special and miscellaneous hides, pelts, leather, and other partially adapted animal products:
- 7904 Fish bladders.
- 7905 Isinglass.
- 7906 Parchment.
- 7907 Ox bladders.
- 7908 Catgut.
- 7909 Fish gut.
- 7910 Worm gut.
- 7911 Quills.
- 8100 Saps.
- 8200 Gums (other than rubber).
- 8300 Dyes.
- 8400 Oils.
- 8500 Extracts.
- 8600 Barks.
- 8700 Rubber products.
- 8800 Grasses and mosses.
- 8900 Special and miscellaneous partially adapted vegetable products.
- 9000 Special and miscellaneous, materials and parts, not elsewhere classified:
- 9100 Metals and metal parts.
- 9200 Non-metallic materials and parts.
- 9300 Lumber and wood materials and parts.

D 1000 STATIONERY, DRAFTING, SCIENTIFIC, AND EDUCATIONAL SUPPLIES.

- D 1100 Office supplies.
- D 1200 Drafting, and artists' supplies.
- D 1300 Photographic supplies, drugs, medicines, hospital, laboratory, and other scientific supplies.
- D 1400 Educational supplies.
- D 1500 Magazines and pamphlets.
- D 1600 Newspapers and clippings.
- D 1700 Commercial reference books.
- D 1900 Special and miscellaneous supplies.

D 1100 Office supplies:

- 1110 *Paper—*
- 1111 Plain paper in sheets and rolls, except blotting, wrapping, and cover paper (excluding toilet paper).
- 1112 Printed forms, letterheads, and blanks.
- 1113 Envelopes, mailing jackets, tubes, and filing folders, and wallets.
- 1114 Cards, guides, tags, and tag strings.
- 1115 Carbon and ink coated papers.
- 1116 Wrapping, blotting, and cover paper in rolls or sheets.
- 1117 Blank books.
- 1118 Cardboard, binder's board, strawboard, tag board, and oil board.
- 1119 Special and miscellaneous papers (including (1) specially protected papers for checks, money orders, and bank notes; (2) gum paper in sheets or rolls, labels, paper seals, and paper binders; (3) book covers).
- 1120 *Handwriting supplies (excluding paper, ink, and receptacles)—*
- 1121 Pencils, leads, and crayons.
- 1122 Penholders, pencil holders, crayon holders (including fountain pens).
- 1123 Pens.
- 1134 Eradicators and erasers.
- 1128 Pencil-point protectors.
- 1126 Desk pads, blotter holders, and hand blotters (rocker).
- 1129 Special and miscellaneous handwriting supplies.
- 1130 Paper cutters and shears, rulers, pointers, and weights (expendable).
- 1140 *Supplies for office devices (excluding paper)—*
- 1141 Typewriter ribbons and other office machine ribbons.
- 1142 Brushes (typewriter, copying bath, mucilage, and paste).
- 1143 Pads and cloths for copying baths.
- 1144 Inking pads for hand stamping devices.
- 1145 Seals (metal).
- 1146 Composition for copying devices.
- 1147 Eyelets, staples, and other fasteners for hand fastening machines.
- 1148 Supplies for duplicating machines.
- 1149 Special and miscellaneous supplies for office devices.
- 1150 *Hand stamping, punching and fastening devices—*
- 1151 Rubber stamps.
- 1152 Metallic stamps.
- 1153 Numbering devices.
- 1154 Eyelet punches.
- 1155 Fastening devices.
- 1160 *Adhesives, clips, and fasteners (other than those included in D 1140)*
- 1161 Glue, paste, and mucilage.
- 1162 Pins.
- 1163 Clips and fasteners (other than those included in D 1140).
- 1164 Twine.
- 1165 Tape (cloth) and seal ribbons.
- 1166 Rubber bands and rings.

Office supplies—Continued.

- D 1167 Sealing wax and metal.
- 1168 Metal tags.
- 1169 Special and miscellaneous adhesives, clips, and fasteners (including adhesive cloth other than tape).
- 1170 *Inks—*
- 1171 Writing inks.
- 1172 Printing and lithographing inks.
- 1173 Drafting, drawing, and artists' inks.
- 1174 Inks for office devices.
- 1179 Special and miscellaneous inks.
- 1180 *Desk receptacles, waste baskets and desk covers—*
- 1181 Ink wells.
- 1182 Sponge and mucilage cups.
- 1183 Match holders.
- 1184 Pen trays, racks, and pin cushions.
- 1185 Furniture covers.
- 1186 Desk baskets, trays, and book supports.
- 1187 Waste baskets.
- 1188 Twine pots.
- 1189 Special and miscellaneous desk supplies.
- 1190 *Special and miscellaneous office supplies—*
- 1191 Office sponges.
- 1192 Pencil pointers.
- 1193 Office packing receptacles and other packing supplies (other than in D 1113 and D 9800).
- 1194 Binders and stub files.
- 1195 Desk calendar pads.
- 1196 Protectors for book corners.
- 1197 Finger cots.
- 1198 Keys and key rings.
- 1199 Other special and miscellaneous office supplies.
- 1200 **Drafting and artists' supplies (except inks, D 1173):**
- 1210 *Drawing and tracing cloth.*
- 1220 *Process paper and process cloth.*
- 1230 *Water colors.*
- 1240 *Artists' charcoal.*
- 1250 *Thumb tacks.*
- 1260 *Pounce.*
- 1270 *Compasses and other minor drafting and artists' supplies.*
- 1290 *Miscellaneous drafting and artists' supplies.*
- 1300 **Photographic supplies, drugs, medicines, hospital, laboratory, and other scientific supplies:**
- 1310 *Photographic supplies—*
- 1311 Developing and fixing chemicals.
- 1312 Films, photographic.
- 1313 Plates, photographic, and lantern slides.
- 1314 Paper, developing.
- 1315 Paper, printing out.
- 1316 Photographic glass, celluloid, and gelatin.
- 1317 Mounts, mounting tissue, and mats.
- 1319 Special and miscellaneous photographic supplies (including (1) albumen, (2) photographic clips, (3) cotton pyroxylin, (4) brushes, (5) opaque, (6) glass push pins, (7) negative preservers, (8) photographic varnish).

D1-D2 (SUPPLIES.)

Photographic supplies, drugs, etc.—Continued.

- D 1320 *Chemicals.*
 1330 *Drugs and medicinal preparations (other than chemicals)—*
 1331 United States Pharmacopoeia (official).
 1332 New and non-official remedies.
 1333 Proprietary and patent remedies (not in D 1332).
 1334 N. F. (National formulary drugs and medicinal preparations.)
 1335 Drugs and medicinal preparations not found in above classes.
 1340 *Hospital and surgical supplies (other than chemicals, drugs, and medicinal preparations).*
 1350 *Laboratory supplies (other than drugs and chemicals).*
 1360 *Veterinary supplies (excluding chemicals, drugs, and medicinal preparations listed under D 1330).*
 1390 *Special and miscellaneous scientific supplies.*
 1400 **Educational supplies:**
 1410 *Blackboard chalk.*
 1420 *Erasers.*
 1430 *Kindergartner's supplies.*
 1440 *Expendable charts.*
 1450 *Slates.*
 1460 *Sheet music.*
 1470 *Expendable books.*
 1500 **Magazines and pamphlets (excluding library stock):**
 1510 *Literary and recreational magazines.*
 1520 *Trade periodicals.*
 1530 *Pamphlets.*
 1590 *Special and miscellaneous.*
 1600 **Newspapers and newspaper clippings.**
 1700 **Commercial reference books:**
 1710 *Directories.*

D 2000 FUEL (INCLUDING BURNING AND ILLUMINATING GASES, OILS, AND LIQUIDS).

- D 2100 **Solid fuel.**
 D 2200 **Liquid fuel and illuminants and wicks.**
 D 2300 **Gas fuel and illuminants (including mantles).**
 D 2400 **Solid illuminants.**
 D 2900 **Special and miscellaneous fuel.**

D 2100 Solid fuel:

- 2110 *Coal and lignite—*
 2111 Anthracite or hard coal (including (1) furnace, (2) egg, (3) stove, (4) chestnut, (5) pea, (6) buckwheat, (7) washings and screenings, etc.).
 2112 Semianthracite coal (including (1) furnace, (2) egg, (3) stove, (4) chestnut, (5) pea, (6) buckwheat, (7) washings and screenings, etc.).
 2113 Semibituminous coal (including (1) run of mine, (2) lump, (3) egg, (4) straw nut, (5) pea, (6) slack, etc.).

Solid fuel—Continued.

- D 2114 Bituminous or soft coal (including (1) run of mine, (2) lump, (3) egg, (4) straw nut, (5) pea, (6) slack, etc.).
 2115 Cannel coal.
 2116 Lignite or brown coal (including (1) bituminous wood, (2) brown coal, (3) pitch coal, (4) ordinary lignite).
 2119 Special and miscellaneous coal and lignite.
 2120 *Peat.*
 2130 *Coke—*
 2131 Oven coke (or furnace coke).
 2132 Gas coke (retort coke).
 2133 Coke breeze.
 2134 Soft coke.
 2139 Special and miscellaneous coke.
 2140 *Charcoal—*
 2141 Wood charcoal.
 2142 Animal charcoal.
 2149 Special and miscellaneous charcoal.
 2150 *Wood, kindling, and matches—*
 2151 Firewood (including (1) oak, (2) white pine, (3) yellow pine, (4) hickory, (5) poplar, (6) ash, etc.).
 2152 Shavings and planing-mill refuse.
 2153 Kindlings.
 2154 Matches.
 2160 *Briquets, patent and artificial fuels—*
 2161 From anthracite screenings.
 2162 From bituminous slack.
 2163 From sawdust and wood refuse.
 2164 From lignite.
 2165 From peat.
 2166 From coke.
 2169 From special and miscellaneous substances.
 2170 *Minor solid fuels and by-products—*
 2171 Bagasse.
 2172 Waste, jute, and refuse from textile mills.
 2173 Straw and refuse from paper mills.
 2174 Refuse from cottonseed-oil mills.
 2175 Sawdust.
 2176 Corncobs.
 2177 Spent tan bark.
 2179 Other minor fuels and by-products.
 2200 **Liquid fuel and illuminants and wicks:**
 2210 *Crude petroleum.*
 2220 *Petroleum distillates—*
 2221 Kerosene.
 2222 Export oil (low flash).
 2223 Headlight oil (flash above 150° F.).
 2224 Mineral sperm (flash above 300° F.).
 2225 Gasoline, benzine, and naphtha.
 2228 Paraffin oil.
 2229 Special and miscellaneous petroleum distillates.
 2230 *Petroleum residue, tar, and pitch—*
 2231 Petroleum refuse.
 2232 Coal tar.
 2233 Candle tar.
 2234 Pitch.
 2239 Special and miscellaneous petroleum residues.

Liquid fuel, illuminants and wicks—Continued.

D 2240	<i>Alcohols—</i>
2241	Grain alcohol.
2242	Wood alcohol.
2243	Denatured alcohol.
2249	Special and miscellaneous alcohol.
2250	<i>Animal and fish oils—</i>
2251	Liver oil.
2252	Menhaden oil.
2253	Whale or train oil.
2254	Seal oil.
2255	Sperm oil.
2256	Lard oil.
2259	Special and miscellaneous animal and fish oils.
2260	<i>Vegetable oils—</i>
2261	Olive oil.
2262	Cottonseed oil.
2269	Special and miscellaneous vegetable oils.
2270	<i>Mixed oils—</i>
2271	Signal oil.
2279	Special and miscellaneous mixed oils.
2280	<i>Wicks.</i>
2300	Gas fuel and illuminants (including mantles):
2310	<i>Water gas.</i>
2320	<i>Air gas.</i>
2330	<i>Oil gas.</i>
2340	<i>Coal gas.</i>
2350	<i>Producer gas.</i>
2360	<i>Natural gas.</i>
2370	<i>By-product gas—</i>
2371	Coke-oven gas.
2372	Blast-furnace gas.
2379	Special and miscellaneous by-product gas.
2380	<i>Mixed gases.</i>
2390	<i>Special and miscellaneous gas fuel and illuminants—</i>
2391	Acetylene gas.
2392	Gas mantles.
2400	Solid illuminants:
2410	<i>Petroleum derivatives—</i>
2411	Paraffin.
2420	<i>Mineral, animal, and vegetable fats and waxes.</i>
2430	<i>Candles—</i>
2431	Paraffin candles.
2432	Stearine candles.
2433	Tallow candles.
2434	Sperm candles.
2435	Wax candles.
2436	Ceresin candles.
2437	Adamantine candles.
2439	Special and miscellaneous candles (including coach candles).
2440	<i>Tapers.</i>
2900	Special and miscellaneous fuel.

D 3000 MECHANICS', ENGINEERS', AND ELECTRICIANS' SUPPLIES; FURNACE AND FOUNDRY SUPPLIES.

D 3100	Lubricants.
D 3200	Packing, caiking, and gaskets.
D 3300	Polishing and abrading supplies.
D 3400	Waste and wipers.
D 3500	Electricians' and lighting supplies (not otherwise classified).
D 3600	Foundry and furnace supplies.
D 3700	Supplies used in the applied arts.
D 3800	Refrigeration supplies.
D 3900	Special and miscellaneous mechanics' engineers', and electricians' supplies; furnace and foundry supplies.

D 3100	Lubricants:
3110	<i>Oils, animal—</i>
3111	Fish oil.
3112	Lard oil.
3113	Neat's-foot oil.
3114	Porpoise oil.
3115	Sperm oil.
3116	Whale oil.
3119	Special and miscellaneous animal oils.
3120	<i>Oils, vegetable—</i>
3121	Olive oil.
3122	Nut oil.
3123	Castor oil.
3124	Cottonseed oil.
3125	Linseed oil.
3129	Special and miscellaneous vegetable oils.
3130	<i>Oils, mineral—</i>
3131	"Machine oil" of various grades.
3132	"Cylinder oil."
3133	"Engine oil."
3134	"Gasmotor oil."
3135	"Dynamo oil."
3136	"Transformer oil."
3137	"Turbine oil."
3138	"Pneumatic-tools oil."
3139	Other mineral oil (including typewriter oil).
3140	<i>Greases and paste (not compound)—</i>
3141	"Axle grease."
3142	Vaseline (petrolatum).
3143	Candles, lubricating.
3144	Tallow.
3149	Special and miscellaneous greases and pastes (not compound).
3150	<i>Dry lubricants—</i>
3151	Graphite.
3152	Talc.
3153	Mica.
3159	Special and miscellaneous dry lubricants.

D 3 (SUPPLIES.)

Lubricants—Continued.

D 3160	<i>Compound lubricants (including cutting compounds and oils, and belt dressing)—</i>
3161	Mixed lubricating oils.
3162	"Dags."
3163	Compound lubricating greases and pastes.
3164	Compound or dry lubricants.
3165	Belt dressing.
3166	Cutting compounds and oils.
3169	Special and miscellaneous compound lubricants.
3190	<i>Special and miscellaneous lubricants.</i>
3200	Packing, calking, and gaskets:
3210	<i>Asbestos and composition packing and calking—</i>
3211	Sheet, woven.
3212	Gland, cloth insertion.
3213	Gland, wire insertion.
3214	Gland, spiral.
3215	Gland, cut.
3216	Gland, wicking.
3217	Ring, packing.
3219	Special and miscellaneous asbestos and composition packing and calking.
3220	<i>Rubber and composition packing and calking—</i>
3221	Sheet, pure.
3222	Sheet, cloth insertion.
3223	Sheet, wire insertion.
3224	Sheet, vulcanized.
3225	Sheet, hard.
3226	Gland.
3227	Rubber washers.
3229	Special and miscellaneous rubber and composition packing and calking.
3230	<i>Leather packing and calking—</i>
3231	Leather in hides.
3232	Leather cut to shapes (washers).
3233	Leather, cupped.
3234	Leather specially treated.
3235	Leather hydraulic packing.
3236	Leather machine packing.
3239	Special and miscellaneous leather packing and calking.
3240	<i>Vegetable, other than rubber, packing and calking—</i>
3241	Fiber.
3242	Cotton sheet.
3243	Cotton wicking.
3244	Wool wicking.
3245	Flax, hemp, and jute.
3246	Oakum.
3247	Gum.
3248	Vegetable (other than rubber) washers.
3249	Special and miscellaneous vegetable packing and calking (other than rubber).
3250	<i>Gaskets and grommets—</i>
3251	Asbestos and composition.
3252	Rubber and composition.
3253	Fiber.
3254	Combination with metals.
3259	Special and miscellaneous gaskets and grommets.

Packing, calking, and gaskets—Continued.

D 3270	<i>Metal packing and calking.</i>
3280	Valve disks and pump valves.
3290	<i>Special and miscellaneous packing, calking, and gaskets (including proprietary).</i>
3300	Polishing and abrading supplies:
3310	<i>Sands and powders—</i>
3311	Sands.
3312	Glasses.
3313	Emery.
3314	Carborundum.
3315	Alundum.
3316	Chalk.
3317	Whiting.
3318	Pumice stone.
3319	Special and miscellaneous sands and powders.
3320	<i>Papers, coated—</i>
3321	Sandpaper.
3322	Emery paper.
3323	Carborundum paper.
3324	Alundum paper.
3325	Cut disks of above.
3329	Special and miscellaneous papers coated.
3330	<i>Cloths, coated—</i>
3331	Sand cloth.
3332	Emery cloth.
3333	Carborundum cloth.
3334	Alundum cloth.
3335	Cut disks, sand cloth.
3336	Cut disks, emery cloth.
3337	Cut disks, carborundum cloth.
3338	Cut disks, alundum cloth.
3339	Special and miscellaneous cloths, coated.
3340	<i>Pastes—</i>
3341	Emery composition.
3342	Carborundum composition.
3343	Chalk composition.
3344	Whiting composition.
3349	Special and miscellaneous pastes.
3350	<i>Liquids—</i>
3351	Emery composition.
3352	Chalk composition.
3353	Whiting composition.
3359	Special and miscellaneous liquids.
3360	<i>Grinding wheels—</i>
3361	Vitrified grinding wheels.
3362	Rubber grinding wheels.
3363	Shellac grinding wheels.
3364	Glue grinding wheels.
3369	Special and miscellaneous grinding wheels.
3370	<i>Grinding shapes—</i>
3371	Vitrified grinding shapes.
3372	Rubber grinding shapes.
3373	Shellac grinding shapes.
3374	Glue grinding shapes.
3379	Special and miscellaneous grinding shapes.
3380	<i>Bufs and belts—</i>
3381	Leather bufes.
3382	Cloth bufes.
3383	Silk bufes.
3384	Belts.

Polishing and abrading supplies—Continued.

- D 3385 Felting.
 3386 Gloves.
 3389 Special and miscellaneous buffs and belts.
 3390 *Special and miscellaneous polishing and abrading supplies.*
 3400 **Waste and wipers:**
 3410 *Waste, cotton, white.*
 3420 *Waste, cotton, colored.*
 3430 *Waste, silk.*
 3440 *Waste, rags.*
 3450 *Wipers, cotton.*
 3460 *Wipers, silk.*
 3490 *Special and miscellaneous waste and wipers.*
 3500 **Electricians' and lighting supplies (not otherwise classified):**
 3510 *Dry batteries (complete).*
 3520 *Wet batteries (complete).*
 3530 *Battery renewals.*
 3540 *Carbons (except battery renewals).*
 3550 *Electric light bulbs.*
 3560 *Fuses.*
 3570 *Minor gas lighting supplies.*
 3580 *Minor electric lighting supplies.*
 3590 *Special and miscellaneous electricians' supplies not elsewhere classified—*
 3591 *Varnish cloth, insulating cloth, and tape.*
 3592 *Insulating compound.*
 3593 *Liquid for coloring electric lamps.*
 3600 **Furnace and foundry supplies:**
 3610 *Bone ash.*
 3620 *Charcoal.*
 3630 *Sand.*
 3650 *Fluxes.*
 3660 *Blacking.*
 3670 *Facings.*
 3680 *Core compounds.*
 3690 *Special and miscellaneous furnace and foundry supplies—*
 3691 *Furnace cement and fire clay.*
 3700 **Supplies used in the applied arts (consumed in use but not components of a finished article):**
 3710 *Soldering and welding pastes and alum.*
 3720 *Engraving and lithographing plates.*
 3730 *Brushes (excluding cleaning, mucilage, and paste brushes)—*
 3731 *Paint and varnish brushes.*
 3732 *Kalsomining, stucco, and whitewashing brushes.*
 3733 *Stippling, surfacing, and paper-hanging brushes.*
 3734 *Glue brushes.*
 3735 *Printers' and engravers' brushes.*
 3800 **Refrigeration supplies.**
 3900 **Special and miscellaneous mechanics,' engineers,' and electricians' supplies; furnace and foundry supplies:**
 3940 *Minor tools and implements not chargeable to equipment.*
 3950 *Type not chargeable to equipment.*

D 4000 CLEANING AND TOILET SUPPLIES..

- D 4100 Soaps, soap powders, and liquids.**
D 4200 Chemical cleansers.
D 4300 Polishes (other than mechanics' abrading supplies), and washing oils.
D 4400 Toilet brushes and combs (expendable).
D 4500 Disinfectants, fungicides, germicides, vermicides, insecticides, and other prepared animal poisons.
D 4600 Toilet paper.
D 4700 Toilet liquids, pastes, powders, and perfumes (excluding preparations for the teeth).
D 4800 Sponges (natural and artificial), fabrics, brooms, buckets, and brushes.
D 4900 Special and miscellaneous cleaning and toilet supplies.

- D 4100 Soaps, soap powders, and liquids:**
 4110 *Toilet soaps in bars, cakes, or chips (including shaving soap).*
 4120 *Toilet soaps in pastes and liquids.*
 4130 *Toilet soap powders.*
 4140 *Laundry and cleaning soaps in bars, cakes, or chips.*
 4150 *Laundry and cleaning soaps in pastes or liquids.*
 4160 *Laundry and cleaning soaps in powders.*
4200 Chemical cleansers:
 4210 *Sodium and potassium hydrate (concentrated lye).*
 4230 *Ammonia hydrate—laundry.*
 4240 *Borax.*
 4250 *Sodium carbonate (washing soda or sal soda).*
 4280 *Proprietary chemical compounds (including compounds for cleaning boilers).*
 4290 *Special and miscellaneous chemical cleansers.*
4300 Polishes (other than mechanics' abrading supplies) and washing oils:
 4310 *Metal polishes in cakes, bars, or chips.*
 4320 *Metal polishes in pastes.*
 4330 *Metal polishes in liquids.*
 4340 *Metal polishes in powders.*
 4350 *Metal washing oils.*
 4360 *Prepared wood and stone polishes and oils.*
4400 Toilet brushes and combs (expendable).
4500 Disinfectants, fungicides, germicides, vermicides, insecticides, and other prepared animal poisons:
 4510 *Disinfectants—*
 4511 *Liquid.*
 4512 *Solid.*
 4520 *Fungicides and germicides.*
 4530 *Insecticides and vermicides.*
 4540 *Insect preventatives.*
 4550 *Rat and other prepared animal poisons.*
4600 Toilet paper:
 4610 *In sheets.*
 4620 *In rolls.*

D 4-D5 (SUPPLIES.)

- D 4700 Toilet liquids, pastes, powders, and perfumes (excluding preparations for the teeth):
- 4710 *Toilet liquids.*
 - 4720 *Toilet pastes.*
 - 4730 *Toilet powders.*
 - 4740 *Perfumes.*
 - 4800 Sponges (natural and artificial) and fabrics, and expendable brooms, buckets and brushes:
 - 4810 *Sponges, natural.*
 - 4830 *Sponges, artificial (rubber composition).*
 - 4840 *Brooms, brushes, mops and dusters (expendable).*
 - 4850 *Buckets and dust pans (expendable).*
 - 4860 *Towels and toweling.*
 - 4870 *Wash cloths.*
 - 4880 *Chamois.*
 - 4890 *Fabrics (other than towels and wash cloths).*
 - 4900 Special and miscellaneous cleaning and toilet supplies:
 - 4910 *Tooth liquids, pastes, powders, and picks.*
 - 4920 *Sweeping substances, sawdust, etc.*
 - 4930 *Laundry supplies not otherwise classified. (including blueing, clothespins and starch).*
 - 4940 *Harness dressing and soap.*
 - 4960 *Shoe polish.*
 - 4970 *Paint remover.*

D 5000 WEARING APPAREL, LINEN, AND HAND SEWING SUPPLIES.

- D 5100 Outer garments.
- D 5200 Hand coverings and accessories, and head coverings.
- D 5300 Outer footwear and leggings.
- D 5400 Underwear, hosiery, shirts, and shirt waists.
- D 5500 Handkerchiefs and neckwear and supports for clothing.
- D 5600 Table and bed linen.
- D 5800 Hand sewing supplies.
- D 5900 Special and miscellaneous wearing apparel.

- D 5100 Outer garments:
- 5110 *Overcoats; raincoats—*
 - 5111 *Overcoats.*
 - 5112 *Raincoats.*
 - 5120 *Furs.*
 - 5130 *Capes—*
 - 5131 *Ponchos.*
 - 5140 *Jackets.*
 - 5150 *Uniforms, suits and dresses—*
 - 5151 *Uniforms and suits (men's).*
 - 5152 *Dresses.*
 - 5153 *Kimonos and dressing gowns.*
 - 5160 *Parts of suits—*
 - 5161 *Blouses, jumpers, and overshirts.*

Outer garments—Continued.

- D 5162 *Breeches.*
- 5163 *Coats (for men).*
 - 5164 *Coats (for women).*
 - 5165 *Jerseys and knit waists.*
 - 5166 *Trousers.*
 - 5167 *Tunics and waistcoats.*
 - 5169 *Special and miscellaneous suits or parts of suits.*
 - 5170 *Shawls.*
 - 5190 *Special and miscellaneous outer garments—*
 - 5191 *Jeans (overalls).*
 - 5200 Head coverings and accessories and hand coverings:
 - 5210 *Men's hats.*
 - 5220 *Women's hats.*
 - 5230 *Caps and knitted headwear.*
 - 5240 *Bonnets.*
 - 5250 *Veils and veilings and hatpins.*
 - 5260 *Ear muffs.*
 - 5270 *Gloves and mittens.*
 - 5280 *Wristlets.*
 - 5290 *Special and miscellaneous head coverings and accessories and hand coverings—*
 - 5291 *Hairpins.*
 - 5292 *Head nets—mosquito.*
 - 5293 *Face masks for detectives.*
 - 5294 *Auto goggles and spectacles.*
 - 5295 *Respirators.*
 - 5300 Outer footwear and leggings:
 - 5310 *Boots—*
 - 5311 *Boots, leather.*
 - 5312 *Boots, rubber.*
 - 5313 *Boots, felt.*
 - 5319 *Special and miscellaneous boots.*
 - 5320 *Shoes—*
 - 5321 *Shoes, leather.*
 - 5322 *Shoes, felt.*
 - 5323 *Shoes, rubber.*
 - 5329 *Special and miscellaneous shoes.*
 - 5330 *Slippers—*
 - 5331 *Slippers, leather.*
 - 5332 *Slippers, felt.*
 - 5339 *Special and miscellaneous slippers.*
 - 5340 *Gaiters.*
 - 5350 *Leggings.*
 - 5360 *Spats and puttees.*
 - 5380 *Materials specifically adapted for making outer footwear and leggings; shoe laces.*
 - 5390 *Special and miscellaneous outer footwear and leggings—*
 - 5391 *Moccasins.*
 - 5392 *Parkas.*
 - 5393 *Snow packs.*
 - 5400 Underwear, hosiery, shirts, and shirt waists:
 - 5410 *Underwear—*
 - 5411 *Drawers.*
 - 5412 *Undershirts.*
 - 5413 *Union suits.*
 - 5420 *Hosiery—*
 - 5421 *Men's hosiery.*

Underwear, hosiery, and shirts—Continued.

- D 5424 Women's hosiery.
- 5429 Special and miscellaneous hosiery (including stocking feet).
- 5430 Chemises.
- 5440 Petticoats.
- 5450 Shirt waists.
- 5460 Shirts.
- 5470 Chest-protecting vests.
- 5480 Materials specifically adapted to making underwear, hosiery, shirts, and shirt waists.
- 5490 Special and miscellaneous underwear, hosiery, shirts, and shirt waists—
- 5491 Corsets and corset covers.
- 5500 **Handkerchiefs, cuffs, and neckwear, and supports for clothing:**
- 5510 Collars and cuffs.
- 5520 Neckties and cravats.
- 5530 Handkerchiefs.
- 5540 Neck scarfs.
- 5550 Belts.
- 5560 Suspenders.
- 5570 Garters and sleeve supporters.
- 5590 Special and miscellaneous cuffs and neckwear and supports for clothing—
- 5591 Collar and shirt buttons.
- 5592 Shoes laces.
- 5600 **Table and bed linen:**
- 5610 Table linen—
- 5611 Covers.
- 5612 Table cloths.
- 5613 Napkins.
- 5614 Doilies and centre pieces.
- 5620 Bed linen—
- 5621 Sheets.
- 5622 Pillow cases.
- 5623 Bolster cases.
- 5624 Shams.
- 5800 **Hand-sewing supplies:**
- 5810 Needles.
- 5820 Pins.
- 5840 Thimbles.
- 5850 Crochet hooks.
- 5860 Beeswax (for sewing).
- 5870 Work baskets.
- 5880 Thread and buttons, hooks and eyes.
- 5890 Special and miscellaneous hand-sewing supplies.
- 5900 **Special and miscellaneous wearing apparel:**
- 5910 Bath robes.
- 5920 Nightgowns.
- 5930 Infant specialties.
- 5950 Aprons.
- 5980 Materials specifically adapted for manufacture of wearing apparel and not elsewhere classified under D 5000.

D 6000 FORAGE AND OTHER SUPPLIES FOR ANIMALS.

-
- D 6100 Roughage.
- D 6200 Grain.
- D 6300 By-products.
- D 6400 Succulent feed not by-products.
- D 6500 Bedding.
- D 6700 Horseshoes, hoof pads, collar pads, packing, and dressing.
- D 6900 Miscellaneous forage and supplies for animals.
-

- D 6100 Roughage:
- 6110 Timothy—
- 6111 Baled.
- 6112 Loose.
- 6120 Alfalfa and clover—
- 6121 Alfalfa hay.
- 6122 Clover hay.
- 6123 Alfalfa meal.
- 6124 Clover meal.
- 6130 Wild hay—
- 6131 Blue stem hay.
- 6132 Prairie hay.
- 6133 Kansas upland prairie hay.
- 6134 Nebraska upland prairie hay.
- 6135 Wild oat hay.
- 6136 Oklahoma prairie hay.
- 6140 Corn fodder and stover—
- 6141 Corn fodder.
- 6142 Corn stover.
- 6150 Feed straw—
- 6151 Oat straw.
- 6152 Wheat straw.
- 6153 Rye straw.
- 6154 Pea straw.
- 6155 Bean straw.
- 6160 Hungarian millet and "panic hay."
- 6170 Kafir corn.
- 6190 Miscellaneous roughage—
- 6191 Cow pea hay.
- 6192 Soja bean hay.
- 6193 Tame oat hay.
- 6194 Wheat hay.
- 6195 Wheat and oat hay mixed.
- 6196 Timothy and clover hay mixed.
- 6199 Other miscellaneous roughage.
- 6200 **Grain:**
- 6210 Corn—
- 6211 Cracked.
- 6212 Corn on cob.
- 6213 Shelled and cleaned.

D 6 (SUPPLIES.)

Forage and supplies for animals—Continued.

D 6214	Meal.
6219	Miscellaneous corn.
6220	<i>Oats—</i>
6221	Red oats, whole.
6222	Red oats, ground or crushed.
6223	Red oats, clipped.
6224	Red oats, recleaned.
6225	White oats, whole.
6226	White oats, ground or crushed.
6227	White oats, clipped.
6228	White oats, recleaned.
6229	Mixed oats.
6230	<i>Barley—</i>
6231	Whole barley.
6232	Crushed barley.
6233	Ground barley.
6240	<i>Wheat—</i>
6241	Winter wheat.
6242	Spring wheat.
6249	Miscellaneous wheat.
6250	<i>Spelts or emmer.</i>
6260	<i>Cotton seed.</i>
6270	<i>Flaxseed.</i>
6280	<i>Rye—</i>
6281	Whole rye.
6282	Meal.
6283	Chop.
6290	<i>Miscellaneous grain—</i>
6292	Milo maize.
6294	Peas.
6295	Beans.
6296	Oats and corn (half and half).
6297	Canary seed.
6299	Other miscellaneous grain.
6300	By-products:
6310	<i>Mill by-products—</i>
6311	By-products of flour mills (including (1) winter-wheat bran, (2) spring-wheat bran, (3) white middlings, (4) brown middlings, (5) shorts, (6) buckwheat bran, (7) buckwheat middlings, (8) wheat screenings).
6312	By-products of oatmeal and breakfast-food mills (including (1) surene feed, (2) H-O dairy feed).
6313	By-products of glucose and starch mills (including (1) gluten feed, (2) gluten meal, (3) starch feed, wet, (4) starch feed, dry).
6314	By-products of oil mills (including (1) linseed-oil cake, (2) linseed meal, (3) cottonseed hulls, (4) cottonseed cake, (5) cottonseed meal, (6) peanut cake, (7) peanut meal, (8) coconut cake, (9) coconut meal, (10) palm-nut cake, (11) palm-nut meal, (12) sunflower-seed cake, (13) sunflower-seed meal.
6315	By-products of rice mills (including (1) rice flour, (2) rice meal, (3) rice bran, (4) rice polish).

By-products—Continued.

D 6316	By-products of sugar mills (including (1) molasses, (2) beet pulp, wet, (3) beet pulp, dry, (4) molasses feeds).
6319	Special and miscellaneous mill by-products.
6320	<i>Packing house by-products—</i>
6321	Tankage.
6322	Blood meal.
6323	Meat meal.
6324	Meat scrap.
6325	Ground bone.
6329	Miscellaneous packing-house by-products.
6330	<i>Dairy by-products—</i>
6331	Skimmed milk.
6332	Buttermilk.
6333	Whey.
6339	Miscellaneous dairy by-products.
6340	<i>Brewery by-products—</i>
6341	Wet (brewers') grain.
6342	Dry (brewers') grain.
6343	Malt sprouts.
6349	Miscellaneous brewery by-products.
6350	<i>Distillery by-products—</i>
6351	Dry distillery grain.
6352	Distillery slop.
6359	Miscellaneous distillery by-products.
6400	Succulent feed not by-products:
6410	<i>Ensilage (silo).</i>
6420	<i>Turnips.</i>
6430	<i>Rape.</i>
6440	<i>Mangels.</i>
6450	<i>Cabbages.</i>
6460	<i>Carrots.</i>
6470	<i>Sugar beets.</i>
6480	<i>Forage beets.</i>
6490	<i>Miscellaneous succulent feed, not by-products.</i>
6500	Bedding:
6510	<i>Wheat straw (fit only for bedding).</i>
6520	<i>Oat straw (fit only for bedding).</i>
6530	<i>Sawdust.</i>
6540	<i>Shavings.</i>
6550	<i>Rye straw.</i>
6560	<i>Rice straw.</i>
6570	<i>Hay (not fit for feeding).</i>
6580	<i>Peat.</i>
6590	<i>Miscellaneous bedding.</i>
6700	Horse shoes, hoof pads, collar pads, packing, and dressing.
6900	Miscellaneous forage and supplies for animals:
6910	<i>Condition powders.</i>
6920	<i>Bone meal.</i>
6930	<i>Oyster shells.</i>
6940	<i>Meat for animals.</i>
6950	<i>Dog biscuit.</i>
6960	<i>Rock salt.</i>
6990	<i>Other miscellaneous forage.</i>

D 7000 PROVISIONS.

Meat, fish and fowl—Continued.

D 7100	Meat, fish, and fowl.
D 7200	Dairy products and eggs.
D 7300	Cereal food products.
D 7400	Vegetables.
D 7500	Fruits and nuts.
D 7600	Saccharine products.
D 7700	Beverages.
D 7800	Condiments, flavors, and pickles.
D 7900	Fats, oils, and miscellaneous provisions.
D 7100	Meat, fish, and fowl:
7110	<i>Beef—</i>
7111	On the hoof.
7112	Dressed in carcass.
7113	Fore quarters of beef (including (1) uncut, (2) shoulder and shoulder cuts, (3) neck and chuck, (4) breast, (5) shank, (6) ribs and rib roast, (7) clod, (8) plate piece, (9) brisket, naval piece, etc.).
7114	Hind quarters of beef (including (1) uncut, (2) round, (3) loins, porterhouse, sirloin, etc., (4) rump, (5) shank and leg, (6) flank, (7) tail piece).
7115	Other parts of beef (including (1) tongue, (2) kidney, (3) liver, (4) heart, (5) sweetbread, (6) brains, (7) tripe, (8) oxtails).
7116	Miscellaneous fresh cuts.
7117	Cured products of beef (including (1) smoked or chipped, (2) jerked, (3) salted, (4) corned, (5) sausage).
7118	By-products of beef (including (1) beef extract, (2) beef juice, (3) bovril, (4) bouillon, (5) roast, (6) hash).
7119	Miscellaneous beef (including bones and scrap).
7120	<i>Veal—</i>
7121	On the hoof.
7122	Dressed in carcass.
7123	Fore quarters of veal (including (1) uncut, (2) shoulder and shoulder cuts, (3) neck and chuck, (4) breast, (5) shank, (6) ribs and rib chops and cutlets, (7) racks).
7124	Hind quarters of veal (including (1) uncut, (2) leg, (3) loin and loin chops or cutlets, (4) flank, (5) shank).
7125	Other parts of veal (including (1) tongue, (2) kidney, (3) liver, (4) heart, (5) sweetbreads, (6) brains, (7) tripe).
7126	Miscellaneous fresh cuts (including calves' heads).
7127	Smoked, jerked, or otherwise cured.
7128	By-products of veal.
7129	Miscellaneous veal.
7130	<i>Mutton—</i>
7131	Mutton on hoof.
7132	Mutton dressed in carcass.
7133	Fore quarters and cuts (including (1) uncut, (2) shoulder and shoulder cuts, (3) neck and chuck, (4) breast, (5) shank, (6) ribs and rib chops).
7134	Hind quarters and cuts (including (1) uncut, (2) leg, (3) loin and loin chops, (4) flank, (5) shank).

D 7135	Other parts of mutton (including (1) tongue, (2) kidney, (3) liver, (4) heart, (5) sweetbreads, (6) brains).
7136	Miscellaneous fresh cuts of mutton (including saddle).
7137	Smoked, jerked, or otherwise cured.
7138	By-products.
7139	Miscellaneous (including scrap).
7140	<i>Lamb—</i>
7141	Lamb on hoof.
7142	Lamb dressed in carcass.
7143	Fore quarters and cuts (including (1) uncut, (2) shoulder and shoulder cuts, (3) neck and chuck, (4) breast, (5) shank, (6) ribs and rib chops).
7144	Hind quarters and cuts (including (1) uncut, (2) leg, (3) loin and loin chops, (4) flank, (5) shank).
7145	Other parts of lamb (including (1) tongue, (2) kidney, (3) liver, (4) heart, (5) sweetbreads, (6) brains).
7146	Miscellaneous fresh cuts (including (1) saddle).
7147	Salted, jerked, or otherwise cured.
7148	By-products of lamb.
7149	Miscellaneous, including scrap and bone.
7150	<i>Pork—</i>
7151	Pork on hoof.
7152	Dressed in carcass.
7153	Fore quarters and cuts (including (1) uncut, (2) shoulder and shoulder cuts, (3) neck and chuck, (4) breast, (5) shank, (6) ribs and rib chops).
7154	Hind quarters and cuts (including (1) uncut, (2) fresh ham and cuts, (3) loin and loin chops, (4) flank, (5) shank and hock).
7155	Other parts of pork (including (1) tongue, (2) kidney, (3) liver, (4) heart, (5) sweetbreads, (6) brains, (7) tripe, (8) feet, (9) hock).
7156	Miscellaneous fresh cuts (including (1) chine or back meat, (2) head uncut, (3) ears, (4) pate, (5) cheek).
7157	Salted, smoked, jerked, or otherwise cured (including (1) ham, (2) bacon, (3) salted, (4) corned, (5) sausage).
7158	By-products of pork.
7159	Miscellaneous (including scrap and bones).
7160	<i>Other meats—</i>
7161	Goat.
7162	Small animals (including (1) northern hare, (2) rabbit, (3) opossum, (4) woodchuck, (5) raccoon, (6) squirrel).
7163	Deer (including (1) caribou, (2) reindeer, (3) buck venison, (4) doe venison, (5) elk, (6) black-tailed deer, (7) moose).
7164	Antelope.
7165	Bear.
7166	Buffalo.
7167	Bighorn (mountain sheep).
7169	Other miscellaneous meats.

D7 (SUPPLIES.)

Meat, fish, and fowl—Concluded.

D 7170 *Fish proper and other sea foods—*

- 7171 The herring family (including (1) anchovy, (2) sprat, (3) shad, (4) herring, (5) menhaden, (6) alewife, (7) sardine, (8) pilchard).
- 7172 Salmon family (including (1) trout, (2) charr, (3) salmon, (4) smelts, (5) grayling, (6) whitefish, (7) cisco, (8) capelin).
- 7173 Cod family (including (1) cod, (2) haddock, (3) whiting, (4) pollock, (5) coal fish, (6) hake (stock fish), (7) cusk, (8) tomcod).
- 7174 Flatfish (including (1) halibut, (2) sole, (3) flounder, (4) plaice, (5) fluke, (6) window pane, (7) filefish, (8) tuggar fish).
- 7175 Mackerel family (including (1) common mackerel, (2) horse mackerel, (3) Spanish mackerel, (4) chub, (5) tuns (tunny), (6) bonita, (7) albacore, (8) bluefish).
- 7176 Bass, perch, and mullets.
- 7177 Pike family (including (1) wall-eyed pike, (2) gray pike, (3) blue pike, (4) green pike, (5) yellow pike, (6) pickerel, (7) gar, (8) lue).
- 7178 Other fish (including (1) eels, (2) sheepshead, (3) butterfish, (4) weakfish, (5) carp, (6) porgy (scup), (7) hogfish, (8) snapper, (9) bream, (10) kingfish, (11) shiner).
- 7179 Other sea food (including (1) caviar, (2) tongues, (3) sounds, (4) roe, (5) turtle, (6) lobster group, (7) oysters, (8) clams).

7180 *Domestic fowl—*

- 7181 Chicken.
- 7182 Turkey.
- 7183 Geese.
- 7184 Ducks.
- 7185 Pigeons.
- 7186 Peafowl.
- 7187 Guineas.
- 7188 Swans.
- 7189 Miscellaneous domestic fowls.

7190 *Wildfowl—*

- 7191 Wild ducks.
- 7192 Wild turkeys.
- 7193 Wild geese.
- 7194 Wild swan.
- 7195 Shore birds (including (1) plover, (2) snipe, (3) woodcock, (4) ortolan, (5) rail birds).
- 7196 Partridge group (including (1) partridge, (2) quail, (3) grouse, (4) pheasant).
- 7197 Reed bird.
- 7199 Miscellaneous wild fowls.

7200 **Dairy products and eggs:**

7210 *Milk, fresh—*

- 7211 Cow's milk, not specially treated.
- 7212 Cow's milk, pasteurized.
- 7213 Cow's milk, modified.
- 7214 Cow's milk, skimmed.
- 7215 Goat's milk.
- 7216 Mare's milk.
- 7219 Miscellaneous milk, fresh.

Dairy products and eggs—Continued.

D 7220 *Preserved milk—*

- 7221 Condensed milk.
- 7223 Evaporated milk.
- 7225 Malted milk.
- 7226 Sterilized milk.
- 7229 Miscellaneous preserved milk.
- 7230 *Sour milk—*
- 7231 Buttermilk.
- 7232 Kefir.
- 7233 Yoghurt.
- 7234 Matzoon.
- 7235 Leben.
- 7236 Zoolack.
- 7237 Vitelak.
- 7239 Miscellaneous sour milk.

7240 *Butter—*

- 7241 Dairy butter.
- 7242 Fresh creamery butter.
- 7243 Held creamery butter.
- 7244 Renovated creamery butter.
- 7249 Miscellaneous butter.

7250 *Cheese—*

- 7251 American and other, dairy or creamery.
- 7252 Cottage, Philadelphia, Neufchâtel, and other cream or sour milk.
- 7253 Edam, Pineapple, and other hard.
- 7254 Limberger, Münster, Roquefort, Camembert, and other soft cheeses.
- 7258 Potted and other fancy.
- 7259 Not otherwise classified.

7260 *Ice cream and ices.*

7270 *Eggs—*

- 7271 Hen eggs.
- 7272 Duck eggs.
- 7273 Goose eggs.
- 7274 Guinea eggs.
- 7275 Turkey eggs.
- 7279 Miscellaneous eggs.

7290 *Miscellaneous dairy products.*

7300 **Cereal food products:**

7310 *Wheat food products—*

- 7311 Spring wheat flour.
- 7312 Winter wheat flour.
- 7313 Blended flour.
- 7314 Durum flour.
- 7315 Breakfast foods.
- 7316 Bread.
- 7317 Crackers.
- 7318 Cakes and pastry.
- 7319 Miscellaneous wheat food products.
- 7320 *Corn food products—*
- 7321 Corn flour.
- 7322 Corn meal.
- 7323 Cornstarch.
- 7324 Hominy.
- 7325 Pop corn.
- 7326 Corn cakes, etc.
- 7327 Corn bread.
- 7328 Corn breakfast foods.
- 7329 Miscellaneous corn food products.

Cereal food products—Continued.

D 7330	<i>Oats food products—</i>
7331	Oatmeal.
7332	Oat biscuits, etc.
7333	Oats, rolled.
7334	Flaked oats.
7335	Steamed, cooked oats.
7336	Malted oats.
7339	Miscellaneous oats food products.
7340	<i>Rye food products.</i>
7350	<i>Barley food products—</i>
7351	Barley flour.
7352	Barley meal.
7353	Pearl barley.
7354	Puffed barley.
7355	Flaked barley.
7356	Malted barley.
7357	Barley farina.
7358	Barley bakery products.
7359	Miscellaneous barley food products.
7360	<i>Buckwheat food products—</i>
7361	Whole buckwheat.
7362	Standard buckwheat.
7363	Buckwheat groats.
7364	Buckwheat farina.
7365	Buckwheat flour, plain.
7366	Buckwheat flour, self-raising.
7367	Buckwheat bakery products.
7369	Miscellaneous buckwheat food products.
7370	<i>Rice food products—</i>
7371	Unpolished rice.
7372	Polished rice.
7373	Broken rice.
7374	Rice flour.
7375	Flaked rice.
7376	Puffed rice.
7377	Wild rice.
7378	Rice bakery products.
7379	Miscellaneous rice food products.
7390	<i>Miscellaneous cereal food products—</i>
7391	Flours from blended grains.
7392	Proprietary breakfast foods (of blended cereals).
7393	Tapioca.
7394	Sago.
7400	Vegetables:
7410	<i>Root vegetables—</i>
7411	Beets.
7412	Turnips.
7413	Rutabagas.
7414	Carrots.
7415	Radishes.
7416	Parsnips.
7417	Salsify (oyster plant).
7418	Cassava (manioc).
7419	Miscellaneous root vegetables.
7420	<i>Tuberous vegetables—</i>
7421	Irish potatoes.
7422	Sweet potatoes.
7423	Yams.
7424	Taros.

Vegetables—Concluded

D 7425	Jerusalem artichokes.
7426	Skirret.
7429	Miscellaneous tuberous vegetables.
7430	<i>Bulbous vegetables—</i>
7431	Onions.
7432	Leeks.
7433	Garlic.
7434	Chives.
7435	Shallot.
7439	Miscellaneous bulbous vegetables.
7440	<i>Vegetables, pods and seeds—</i>
7441	Beans.
7442	Peas.
7443	Pepper.
7444	Okra (gumbo).
7445	Lentils.
7446	Flageolets.
7447	Sweet corn.
7448	Succotash.
7449	Miscellaneous pods and seeds vegetables.
7450	<i>Cole vegetables—</i>
7451	Cabbage.
7452	Cauliflower.
7453	Brussels sprouts.
7454	Kohlrabi.
7455	Kale.
7456	Coleworts (collards).
7457	Broccoli.
7458	Borecole (green curled kale).
7459	Miscellaneous cole vegetables.
7460	<i>Greens, vegetables—</i>
7461	Spinach.
7462	Lettuce.
7463	Parsley.
7464	Celery.
7465	Cress.
7466	Endive.
7467	Chicory.
7468	Orach.
7469	Miscellaneous greens, vegetables.
7470	<i>Fruit vegetables—</i>
7471	Tomatoes.
7472	Husk tomatoes.
7473	Cucumbers.
7474	Pumpkins.
7475	Squash.
7476	Watermelons.
7477	Cantaloupe.
7478	Eggplant.
7479	Miscellaneous fruit vegetables.
7480	<i>Herbs, vegetables—</i>
7481	Capers.
7482	Dill.
7483	Hops.
7484	Marjoram.
7485	Mint.
7486	Sage.
7487	Tarragon.
7488	Thyme.

Vegetables—Concluded.

- D 7489 Miscellaneous herbs, vegetables (including (1) savory, (2) saffron, (3) bay leaves, (4) basil, (5) mixed herbs, (6) poultry seasoning).
- 7490 *Miscellaneous vegetables—*
- 7491 Asparagus.
- 7492 Rhubarb.
- 7493 Globe artichokes.
- 7494 Fungi (including (1) truffles, (2) mushrooms, (3) morel).
- 7495 Arrowroot.
- 7500 **Fruits and nuts:**
- 7510 *Drupaceous (single-seeded) fruit—*
- 7511 Apricots.
- 7512 Cherries
- 7513 Plums.
- 7514 Peaches.
- 7515 Damson.
- 7516 Gages.
- 7517 Prunes.
- 7518 Nectarines.
- 7519 Miscellaneous drupaceous fruits.
- 7520 *Pomaceous (multi-seeded) fruit—*
- 7521 Apples.
- 7522 Pears.
- 7523 Quinces.
- 7524 Medlars.
- 7525 Pomegranates.
- 7529 Miscellaneous pomaceous fruits.
- 7530 *Citrous fruit—*
- 7531 Oranges.
- 7532 Lemons.
- 7533 Limes.
- 7534 Grapefruit.
- 7535 Citron.
- 7536 Kumquats (Chinese oranges—Kumquats).
- 7537 Tangerines.
- 7538 Citranges.
- 7539 Miscellaneous citrous fruits.
- 7540 *Tropical fruits—*
- 7541 Bananas.
- 7542 Dates.
- 7543 Olives.
- 7544 Pineapples.
- 7545 Figs.
- 7546 Breadfruits.
- 7547 Plantains.
- 7548 Shaddocks.
- 7549 Miscellaneous tropical fruits.
- 7550 *Miscellaneous fruits—*
- 7551 Guava fruit.
- 7552 Granadilla (May apple; passion fruit).
- 7553 Paw-paw (custard apple).
- 7554 Prickly pear (Indian fig; tuna).
- 7555 Mammee apple.
- 7556 Sapotas.
- 7557 Mangos.
- 7558 Tamarinds.
- 7559 Other miscellaneous fruits.

Fruits and nuts—Continued.

- D 7560 *Berries—*
- 7561 Tree berries (including (1) bilberry, (2) gum berry (tupelo), (3) elderberry, (4) mulberry, (5) haws (thorn apple), and other miscellaneous tree berries).
- 7562 Bush berries (including (1) blackberries, (2) wortleberries (huckleberries), (3) currants, (4) gooseberries, (5) raspberries, (6) blueberries, (7) checkerberries (wintergreen), and other miscellaneous bush berries).
- 7563 Vine berries (including (1) strawberries, (2) dewberries, (3) cranberries; (4) ground berries, (5) buffalo berries, (6) vegetable cherries (raspberry tomatoes), and other miscellaneous vine berries).
- 7570 *Grapes—*
- 7571 Concord grapes.
- 7572 Niagara grapes.
- 7573 Catawba grapes.
- 7574 Delaware grapes.
- 7575 Frost grapes.
- 7576 Fox grapes.
- 7577 Chicken grapes.
- 7578 Raisin grapes and raisins.
- 7579 Miscellaneous grapes.
- 7580 *Nuts—*
- 7581 Almonds.
- 7582 Brazil nuts.
- 7583 Walnuts.
- 7584 Filberts (hazel nuts).
- 7585 Pecans.
- 7586 Chestnuts.
- 7587 Peanuts.
- 7588 Cocoanuts.
- 7589 Miscellaneous nuts (including (1) mixed nuts, (2) pignolia nuts, (3) pistachio nuts, (4) hickory nuts, (5) beechnuts, (6) butternuts, (7) pine nuts, (8) chinquapins, (9) other miscellaneous nuts).
- 7600 **Saccharine products.**
- 7610 *Sugar—*
- 7611 Cane sugar, white.
- 7612 Cane sugar, yellow and brown.
- 7613 Beet sugar.
- 7614 Maple sugar.
- 7615 Milk sugar.
- 7616 Starch sugar.
- 7617 Saccharine.
- 7619 Miscellaneous sugar.
- 7620 *Sirup—*
- 7621 Cane sirup, and compounds.
- 7622 Beet sirup.
- 7623 Maple sirup.
- 7624 Sorghum.
- 7625 Refiner's sirup.
- 7626 Corn sirup, mixed with refiner's sirup.
- 7627 Fruit sirup (including (1) orange sirup, (2) cherry sirup, (3) pineapple sirup, (4) raspberry sirup, (5) strawberry sirup, (6) red currant sirup, (7) blackberry sirup, (8) lemon sirup, and other miscellaneous fruit sirups).

Saccharine products—Continued.

D 7628	Glucose.
7629	Miscellaneous sirups.
7630	<i>Molasses—</i>
7631	New Orleans molasses.
7632	Porto Rico molasses.
7633	Vacuum molasses.
7634	Centrifugal molasses.
7635	Open-kettle molasses.
7636	Blackstrap molasses.
7637	Cooking molasses.
7638	Beet molasses.
7639	Miscellaneous molasses.
7640	<i>Honey.</i>
7650	<i>Chocolate candy.</i>
7660	<i>Hard candies.</i>
7670	<i>Other candies.</i>
7690	<i>Miscellaneous saccharine products.</i>
7700	Beverages:
7710	<i>Coffee—</i>
7711	Brazil coffee (including (1) Rio, (2) Santos, (3) Savanilla).
7712	Colombia and Venezuela coffee (including (1) Bogota, (2) Caracas, (3) La Guayra, (4) Maracaibo, (5) Cucuta, (6) Bucaramanga).
7713	East Indian coffee (including (1) Java, (2) old Government Java, (3) Mandehing, (4) Sumatra, (5) Padang).
7714	Central American coffee (including (1) Costa Rica, (2) Honduran, (3) Nicaraguan, (4) Guatemalan, (5) San Salvadorean).
7715	Asian coffee (including (1) Mocha, (2) Ankola, (3) Ceylon, (4) Indian).
7716	Mexican coffee (including (1) Oaxaca, (2) Cordova).
7717	West Indian coffee (including (1) Porto Rican, (2) Jamaican).
7718	African coffee (including (1) Liberian coffee, (2) Bourbon).
7719	Miscellaneous coffees (including (1) blends of Mocha and Java, (2) other blends, (3) coffee substitutes such as (a) essence of coffee, (b) condensed coffee and milk, (c) prune cereal, (d) cereal coffee, (e) malt coffee, (f) caramel coffee, (g) chicory, (h) proprietary coffee substitutes, (i) other coffee substitutes).
7720	<i>Tea—</i>
7721	Chinese teas (including (1) Gunpowder, (2) Imperial, (3) Hyson, (4) Young Hyson, (5) Congo, (6) English Breakfast, (7) Foochow, (8) Flowery Pekoe, (9) miscellaneous Chinese teas).
7722	Japanese teas (including (1) Hikacha, (2) Oolong, (3) Formosa, (4) Green Japan, (5) Bancha, (6) Gyokura, (7) Sencha, and other Japanese teas).
7723	Indian teas (including (1) Pekoe, (2) Orange Pekoe, (3) Sanchong, (4) Broken Orange Pekoe, (5) Asam, (6) Darjeeling, (7) Sylbet, and other Indian teas).

Beverages—Continued.

D 7724	Ceylonese teas (including (1) Pekoe, (2) Orange Pekoe, (3) Sanchong, and other Ceylon teas).
7725	Java tea.
7726	Natal tea.
7727	Paraguay tea.
7728	Jamaica tea.
7729	Miscellaneous teas (including blends, (1) green leaf, (2) black leaf, (3) natural leaf, (4) green nibs, (5) green dust, (6) black dust, and other miscellaneous teas).
7730	<i>Chocolate—</i>
7731	Cooking chocolate.
7732	Sweet chocolate.
7733	Milk chocolate.
7734	Powdered chocolate.
7735	Chocolate liquor.
7739	Miscellaneous chocolate.
7740	<i>Cocoa—</i>
7741	Breakfast cocoa.
7742	Swiss milk cocoa.
7743	Cocoa nibs.
7744	Cocoa shells.
7749	Miscellaneous cocoa.
7750	<i>Alcoholic beverages—</i>
7751	Distilled liquors (including (1) whisky, (2) brandy, (3) rum, (4) gin, (5) bitters, (6) cocktails, (9) other miscellaneous distilled liquors).
7752	Wine (including (1) claret, (2) white wine and hock, (3) moselle, (4) Burgundy, (5) port wine, (6) Madeira and other miscellaneous wines).
7753	Beer.
7754	Ale.
7755	Stout (porter).
7756	Liqueurs and cordials.
7757	Champagne.
7758	Malt extracts.
7759	Miscellaneous alcoholic beverages.
7760	<i>Soft drinks—</i>
7761	Sodas.
7762	Ginger ale.
7763	Sarsaparilla.
7764	Beers not alcoholic.
7765	Cider.
7769	Miscellaneous soft drinks.
7770	<i>Mineral waters.</i>
7780	<i>Fruit juices—</i>
7781	Apple juice.
7782	Orange juice.
7783	Lime juice.
7784	Pineapple juice.
7785	Grape juice.
7786	Lemon juice.
7787	Strawberry juice.
7788	Raspberry juice.
7789	Miscellaneous fruit juices.

D 7 (SUPPLIES.)

D 7800 Condiments, flavors, and pickles:

- 7810 *Spices—*
- 7811 Allspice (pimento).
- 7812 Cinnamon.
- 7813 Clove.
- 7814 Ginger.
- 7815 Mace.
- 7816 Mustard.
- 7817 Nutmeg.
- 7818 Pepper.
- 7819 Miscellaneous spices (including mixed spices).
- 7820 *Salt—*
- 7821 Table salt.
- 7822 Dairy salt.
- 7823 Celery salt.
- 7824 Rock salt.
- 7829 Miscellaneous salt.
- 7830 *Vinegar—*
- 7831 Wine vinegar.
- 7832 Cider vinegar.
- 7833 Malt vinegar.
- 7834 Tarragon vinegar.
- 7835 Fruit vinegar.
- 7836 Chili vinegar.
- 7837 Distilled vinegar.
- 7838 Estragon vinegar.
- 7839 Miscellaneous vinegar.
- 7840 *Other condiments—*
- 7841 Seeds (including (1) anise, (2) caraway, (3) cardamon, (4) celery, (5) coriander, (6) cummin, (7) dill, (8) fennel, (9) other miscellaneous seeds).
- 7842 Horseradish.
- 7843 Curry powder.
- 7850 *Flavoring extracts—*
- 7851 Vanilla.
- 7852 Lemon extract.
- 7853 Extracts from berries (including (1) raspberry extract, (2) strawberry extract).
- 7854 Extracts from fruits, nuts (including (1) nectarine extract, (2) orange extract, (3) peach extract, (4) pineapple extract, (5) pistachio extract, (6) lime extract, (7) mandarin extract, (8) almond extract, (9) pear extract, (10) cherry extract, (11) banana extract, (12) grape extract).
- 7855 Extracts from spices (including (1) clove extract, (2) cinnamon extract, (3) ginger extract, (4) nutmeg extract, (5) cassia extract, (6) anise extract, (9) miscellaneous and other extracts from spices).
- 7856 Extracts from vegetables (including celery extract).
- 7857 Extracts from herbs (including (1) peppermint extract, (2) wintergreen extract, (3) mint extract, (4) spearmint extract, (5) marjoram extract, (6) basil extract, (7) thyme extract, (9) miscellaneous extracts from other herbs).
- 7859 Miscellaneous flavoring extracts (including (1) rose extract, (2) cochineal extract, (3) violet extract, (4) essence of anchovy and other miscellaneous extracts).

Condiments, flavors, and pickles—Continued.

- D 7860 *Sauces—*
- 7861 Meat sauces (including (1) Worcestershire, (2) pepper sauce, (3) chili sauce, (4) waw-waw sauce, (5) Mandalay sauce and other miscellaneous meat sauces).
- 7862 Salad dressings (including, (1) mayonnaise dressing, (2) lyonnaise dressings and other salad dressings).
- 7863 Catsups (including, (1) tomato catsup, (2) mushroom catsup, (3) walnut catsup and other catsups).
- 7864 Chutneys.
- 7865 Onion sauce.
- 7866 Mint sauce.
- 7867 Cocktail sauce.
- 7868 Anchovy sauce.
- 7869 Miscellaneous sauces.
- 7870 *Pickles—*
- 7871 Cucumber pickles.
- 7872 Onion pickles.
- 7873 Pepper pickles.
- 7874 Melon pickles.
- 7875 Cauliflower pickles.
- 7876 Gooseberry pickles.
- 7877 Nut pickles.
- 7878 Mixed pickles.
- 7879 Miscellaneous pickles.
- 7890 *Miscellaneous condiments, flavors and pickles—*
- 7891 Pastes.
- 7892 Bakery requirements, including soda, baking powder and yeast.
- 7900 **Fats, oils, and miscellaneous provisions:**
- 7910 *Lard and substitutes—*
- 7911 Neutral lard.
- 7912 Leaf lard.
- 7913 Kettle rendered lard.
- 7914 Steam rendered lard.
- 7915 Prime steam lard.
- 7916 Butchers' lard.
- 7917 Bakers' lard.
- 7918 Lard compounds.
- 7919 Miscellaneous lard and substitutes.
- 7920 *Tallow.*
- 7930 *Oleomargarine.*
- 7940 *Other fats.*
- 7950 *Oils—*
- 7951 Olive oil.
- 7952 Cottonseed oil.
- 7953 Palm oil.
- 7954 Lard oil.
- 7955 Peanut oil.
- 7956 Corn oil.
- 7957 Oleo oil.
- 7958 Cod-liver oil.
- 7959 Miscellaneous oils.
- 7960 *Prepared foods—*
- 7961 Mincemeats.
- 7962 Soups.
- 7963 Puddings.
- 7964 Emergency rations.
- 7965 Scrapple.
- 7969 Other miscellaneous prepared foods.
- 7970 *Gelatin.*
- 7990 *Other miscellaneous foods.*

D 8000 EXPLOSIVES AND PYROTECHNIC SUPPLIES.

-
- D 8100 Explosives for use as ammunition.**
D 8200 Ammunition for revolvers, rifles, and machine guns.
D 8300 Pyrotechnic supplies, not elsewhere classified.
D 8500 Explosives, not elsewhere classified.
-

- D 8100 Explosives for use as ammunition:**
 8110 *Powder, charcoal.*
 8120 *Powder, smokeless.*
 8130 *High explosive material, detonating material, and primer material*
8200 Ammunition for revolvers, rifles, and machine guns:
 8210 *Ammunition for revolvers.*
 8220 *Ammunition for rifles and machine guns.*
8300 Pyrotechnic supplies not elsewhere classified:
 8310 *Firecrackers, torpedoes, and other noise makers.*
 8320 *Rockets, roman candles, pin wheels, and other light producers (not including fired pieces).*
 8330 *Fired pieces.*
8500 Explosives not otherwise classified.
-

D 9000 SPECIAL AND MISCELLANEOUS SUPPLIES.

-
- D 9100 Recreational supplies not elsewhere classified.**
 9200 **Water and ice:**
 9210 *Water.*
 9220 *Ice—*
 9221 *Ice, natural.*
 9222 *Ice, plate.*
9300 Household supplies not elsewhere classified.
9400 Florists' and agriculturists' supplies:
 9410 *Plants, flowers and bulbs.*
 9420 *Seeds.*
 9430 *Soils.*
 9440 *Lime and fertilizer.*
 9450 *Baskets, pots and pans (for flowers).*
 9460 *Cut flowers and floral decorations.*
9500 Expendable flags, badges, bunting and flag-staffs.
9600 Display apparatus, signs, etc. (expendable).
9700 Tobacco users' supplies, snuff, and chewing gum.
9800 Packing receptacles (expendable) and other packing supplies (not included in D 1193 or E 4500):
 9810 *Paper and papier-mâché containers.*
 9820 *Leather, textile, wicker, and woven containers.*
 9830 *Glass and stoneware containers.*
 9840 *Wooden containers.*
 9850 *Metal containers.*
 9860 *Space filling and protecting supplies.*
 9870 *Binding ties, straps, and bands.*

E 1000 HEAT, LIGHT, POWER, VENTILATION, REFRIGERATION, AND ELECTRICAL EQUIPMENT (OTHER THAN TELEPHONIC AND TELEGRAPHIC).**E 1100 Hot air and steam producing apparatus:**

- 1110 *Hot air furnaces.*
 1120 *Gas heaters.*
 1130 *Forges.*
 1140 *Steam boilers and generators.*
 1150 *Incinerators.*
 1160 *Stoves for heating only (for cook stoves see E 255).*
 1170 *Electrical stoves and heaters.*
1200 Lighting equipment:
 1210 *Interior lighting fixtures.*
 1220 *Exterior lighting fixtures (attached to buildings, etc.).*
 1230 *Search lights.*
 1240 *Incandescent lamps, etc.—*
 1241 *Incandescent lamps.*
 1242 *Arc lights.*
 1250 *Portable lights—*
 1251 *Desk.*
 1252 *Table.*
 1253 *Wall.*
 1260 *Igniting devices.*

1300 Refrigerating equipment:

- Freezing equipment.*
 1320 *Equipment for cooling other than freezing—*
 1321 *Refrigerators.*
 1322 *Ice boxes.*

1400 Steam and other elastic fluid engines:

- 1410 *Steam engines.*
 1420 *Internal combustion engines.*
 1430 *Gasoline engines.*

1500 Electrical generators and motors:

- 1510 *Dynamos and motors.*
 1520 *Dry and storage batteries.*
 1530 *Fans.*

1600 Ventilating equipment.**1700 Power, heat and cold transmitting equipment:**

- 1710 *Pipes, valves, dampers, etc.*
 1720 *Radiators.*
 1730 *Shafting, belting, pulleys, gearing, etc.*
 1740 *Wiring.*
 1750 *Switchboards, panel board, and other electrical control apparatus.*

1800 Pumping and air-compressing equipment:

- 1810 *Bellows and other hand or foot blowers.*
 1820 *Mechanical blowers.*
 1830 *Auxiliary pumps for water and other liquids.*
 1840 *Air compressing pumps.*

1900 Miscellaneous heat, light and power equipment:

- 1910 *Smoke-stacks and chimneys.*
 1920 *Oil cans, firing tools, wrenches, etc.*

E1-E2 (EQUIPMENT.)

Miscellaneous heat, light and power equipment—Continued.

E 1930	<i>Tanks—</i>
1931	<i>Water.</i>
1932	<i>Air and gas.</i>
1933	<i>Oil and gasoline.</i>
1940	<i>Patent stokers and fuel economizers.</i>
1960	<i>Andirons and fenders for open fire places.</i>
1970	<i>Coal screens.</i>
1980	<i>Bridges and scaffolding around engines and boilers.</i>

E 2000 PRODUCTION AND CONSTRUCTION EQUIPMENT.

E 2100	Equipment for farming and the extraction of raw materials or substances:
2110	<i>Mining and quarrying equipment—</i>
2111	<i>Drills, picks, shovels, etc., for mining and quarrying.</i>
2112	<i>Ore crushers, coal grinders.</i>
2120	<i>Metal reducing, refining and mixing equipment.</i>
2130	<i>Lumbering equipment.</i>
2140	<i>Agricultural equipment—</i>
2141	<i>Ground clearing and preparing equipment.</i>
2142	<i>Planting equipment.</i>
2143	<i>Cultivating equipment.</i>
2144	<i>Crop gathering, separating, binding, baling and storing equipment.</i>
2145	<i>Milking and other dairy equipment.</i>
2146	<i>Poultry raising equipment.</i>
2147	<i>Animal husbandry equipment.</i>
2150	<i>Fishing, hunting and trapping equipment.</i>
2200	Metal working equipment:
2210	<i>Turning, planing, milling, stamping and engraving equipment.</i>
2220	<i>Shearing, punching and drilling equipment.</i>
2230	<i>Drawing and bending equipment.</i>
2240	<i>Hammering, rolling and welding equipment.</i>
2250	<i>Puddling, moulding, annealing and brazing equipment.</i>
2260	<i>Plating equipment.</i>
2270	<i>Plumbers' tools and appliances.</i>
2280	<i>Hand tools for metal working.</i>
2290	<i>Miscellaneous metal working equipment—</i>
2291	<i>Grind stones, emery wheels, oil and whetstones.</i>
2292	<i>Vises.</i>
2293	<i>Anvils.</i>
2300	Non-metallic mineral working equipment:
2310	<i>Stone crushing and cutting equipment.</i>
2320	<i>Pottery and clay working equipment.</i>
2330	<i>Glass working equipment.</i>
2340	<i>Gypsum and cement working equipment.</i>
2350	<i>Coke and illuminating gas preparing equipment.</i>
2360	<i>Asphalt preparing equipment.</i>
2370	<i>Asphalt paving plant and equipment.</i>
2400	Timber working equipment:
2410	<i>Sawing and cutting machinery.</i>

Timber working equipment—Continued.

E 2420	<i>Planing machinery.</i>
2430	<i>Mitreing and tonguing, grooving, etc., machinery.</i>
2440	<i>Surfacing machinery.</i>
2450	<i>Carpenters' and wood carvers' hand tools.</i>
2460	<i>Carpenters' work benches.</i>
2500	Food preparing equipment (excluding household utensils).
2510	<i>Slaughtering, butchering and dry-curing equipment.</i>
2520	<i>Canning and kindred equipment.</i>
2530	<i>Pickling equipment.</i>
2540	<i>Dessicating and refining equipment.</i>
2550	<i>Cooking, roasting and baking other than canning.</i>
2600	Printing, and fibre cloth, and leather working equipment:
2610	<i>Printing, binding, and lithographing equipment—</i>
2611	<i>Printing presses and accessory machines.</i>
2612	<i>Fonts, leads, slugs, borders, composing sticks, etc.</i>
2613	<i>Lithographing stones, and steel plates for engraving.</i>
2614	<i>Printing tools and appliances.</i>
2615	<i>Binding equipment.</i>
2620	<i>Carding, spinning, weaving, knitting, netting and knotting equipment.</i>
2630	<i>Sewing equipment—</i>
2631	<i>Sewing machines.</i>
2632	<i>Scissors.</i>
2640	<i>Tanners' and leather workers' equipment.</i>
2650	<i>Rubber working equipment.</i>
2660	<i>Paper working machinery.</i>
2670	<i>Paper baling press.</i>
2700	Distilling and refining equipment:
2710	<i>Equipment for distilling and refining of water (filters), etc.</i>
2720	<i>Equipment for extracting, distilling and refining spirits.</i>
2730	<i>Equipment for refining petroleum and mineral oils (oil filters).</i>
2740	<i>Equipment for distilling and refining crude drugs, etc.</i>
2750	<i>Equipment for refining sewage.</i>
2800	Construction, repairing, and wrecking equipment:
2810	<i>Road making machinery.</i>
2820	<i>Track laying machinery.</i>
2830	<i>Wire stretching machinery.</i>
2840	<i>Pile drivers.</i>
2850	<i>Ditchers and dredgers—</i>
2851	<i>Ditchers.</i>
2852	<i>Post hole diggers, etc.</i>
2853	<i>Dredgers (for floating dredges, see E 3360).</i>
2860	<i>Equipment for building, repairing and wrecking structures—</i>
2861	<i>Jacks and jack screws.</i>
2862	<i>Ladders.</i>
2863	<i>Scaffolding and trestles.</i>
2864	<i>Rollers.</i>
2865	<i>Riveting machines.</i>
2900	Special and miscellaneous production and construction equipment.

E 3000 TRANSPORTING AND CONVEYING, AND TELEPHONIC AND TELEGRAPHIC EQUIPMENT.

- E 3100 Steam and electric railroad equipment:**
 3110 *Steam locomotives and tenders.*
 3120 *Steam passenger and freight cars.*
 3130 *Electric locomotives.*
 3140 *Electric passenger and freight cars.*
 3150 *Couplings, fenders, and other mechanical appliances.*
3200 Traction engines and road vehicles:
 3210 *Traction engines.*
 3220 *Animal hauled vehicles, sleighs and sleds.*
 3230 *Motor vehicles and parts, including auto tires.*
 3240 *Vehicles pushed, pulled or propelled by the occupant—*
 3241 *Bicycles.*
 3242 *Wheelbarrows.*
 3243 *Hand trucks.*
3300 Floating equipment:
 3310 *Steam and gas tugs, launches and yachts.*
 3320 *Police and fire boats.*
 3330 *Ice breakers.*
 3340 *Row boats, life boats and other small boats.*
 3350 *Pontoons, scows, etc.*
 3360 *Floating dredges.*
 3370 *Floating derricks, floating cranes and pile drivers.*
3400 Elevators and other equipment for lifting, hauling, conveying and otherwise moving persons or things.
 3410 *Elevators and accessory apparatus.*
 3420 *Derricks, cranes and hoists.*
 3430 *Hand hoisting apparatus.*
 3440 *Coal hoisting apparatus.*
 3450 *Hospital stretchers.*
 3460 *Raising gear for table, etc.*
 3470 *Traveling ladders, etc.*
3500 Trunks, valises and other containers:
 3510 *Trunks.*
 3520 *Valises.*
 3530 *Milk and other food cans.*
 3540 *Demijohns and casks, jars, etc.*
 3550 *Trays.*
 3560 *Cases for instruments.*
 3570 *Ash cans.*
3600 Fittings specially adapted for equipping boats, etc.:
 3610 *Anchors.*
 3620 *Chains, hawsers, lines.*
 3630 *Boat hooks, grappling irons, etc.*
 3640 *Pipe line and fittings for floating dredges.*
3700 Telephonic and telegraphic equipment:
 3710 *Telephonic equipment.*
 3720 *Telegraphic equipment.*
 3730 *Dictagraph.*
3800 Harness, saddlery, trappings and other stable and garage equipment:
 3810 *Harness and collars.*
 3820 *Saddles.*

Harness, saddlery, etc.—Continued.

- E 3830** *Bridles, bits, halters, chains, boots, pads, spurs.*
 3840 *Blankets, robes, covers, weights.*
 3850 *Curry combs, etc.—*
 3851 *Curry combs.*
 3852 *Clipping machines.*
 3853 *Feed cans.*
 3860 *Slings and other equipment for handling sick and injured animals.*
3900 Special and miscellaneous transporting and conveying equipment:
 3910 *Bale hooks and other aids to handling of boxes and packages.*

E 4000 FURNITURE AND FURNISHINGS, AND OTHER EQUIPMENT FOR CONVENIENCE AND COMFORT; OFFICE AND STORE EQUIPMENT.

- E 4100 Chairs, beds and other supports for the body:**
 4110 *Chairs.*
 4120 *Stools.*
 4130 *Beds and cots (including bed springs).*
 4140 *Benches.*
 4150 *Couches, lounges and settees.*
 4160 *Foot stools.*
 4170 *Hammocks.*
4200 Tables, desks and other supports and depositories for commodities:
 4210 *Tables.*
 4220 *Desks—*
 4221 *Flat top.*
 4222 *Roll top.*
 4223 *High or bookkeepers'.*
 4224 *Typewriters' desk.*
 4225 *Writing.*
 4226 *Pupils' school desks.*
 4230 *Cupboards, etc.—*
 4231 *Cupboards.*
 4232 *Sideboards.*
 4233 *Counters.*
 4234 *Shelves.*
 4240 *Cabinets, etc.—*
 4241 *Cabinets, wardrobes and closets.*
 4242 *Cases (except book cases).*
 4243 *Lockers.*
 4244 *Bins and boxes.*
 4250 *Bookcases.*
 4260 *Tabourets, etc.—*
 4261 *Tabourets.*
 4262 *Stands.*
 4263 *Pedestals.*
 4264 *Copy holders.*
 4270 *Vaults and safes.*
 4280 *Bureaus and chiffoniers.*
 4290 *Miscellaneous supports and depositories for commodities—*
 4291 *Baskets.*

E 4-E 5 (EQUIPMENT.)

Tables, desks, etc.—Continued.

- E 4292 Clothes trees and hat racks.
- 4293 Cuspidors.
- 4294 Towel racks.
- 4295 Mail boxes and metal plan tube cases.
- 4296 Umbrella stands and holders.
- 4297 Ballot boxes.
- 4298 Key boards and bulletin boards.
- 4299 Bicycle racks.
- 4300 **Floor coverings:**
- 4310 *Carpets and rugs.*
- 4320 *Matting.*
- 4330 *Linoleum.*
- 4340 *Mats and tread.*
- 4400 **Portiers, wall, window and furniture coverings, draperies and window shades:**
- 4410 *Portiers.*
- 4420 *Wall coverings.*
- 4430 *Window curtains.*
- 4440 *Furniture coverings.*
- 4450 *Draperies.*
- 4460 *Window shades.*
- 4470 *Window poles.*
- 4500 **Kitchen, dining room and household utensils and crockery:**
- 4510 *Kitchen and general household utensils.*
- 4520 *Dining room utensils.*
- 4530 *Household crockery.*
- 4600 **Baths, lavatories, toilets and toilet accessories:**
- 4610 *Bath tubs, shower baths and portable baths.*
- 4620 *Lavatories, sinks and fountains.*
- 4630 *Toilets and urinals.*
- 4640 *Plumbing, pipes and other fittings.*
- 4650 *Toilet accessories (hair dryer, toilet paper holder).*
- 4660 *Bath room fittings.*
- 4670 *Toilet or commode chairs.*
- 4680 *Tonsorial equipment.*
- 4700 **Bedding (exclusive of bed linen):**
- 4710 *Blankets, counterpanes and other bed covering.*
- 4720 *Mattresses.*
- 4730 *Pillows, bolsters, cushions, etc.*
- 4800 **Office, library and store furniture and furnishings not otherwise classified:**
- 4810 *Railings, etc.—*
- 4811 *Railings.*
- 4812 *Partitions.*
- 4813 *Screens.*
- 4820 *Office machines and devices—*
- 4821 *Adding machines.*
- 4822 *Calculating machines.*
- 4823 *Typewriters.*
- 4824 *Billing machines.*
- 4825 *Copying presses.*
- 4826 *Mimeographs.*
- 4827 *Addressing machines.*
- 4828 *Dating and numbering machine.*
- 4829 *Dictaphones.*
- 4831 *Protectographs.*

Office, library and store furniture—Continued.

- E 4832 *Pencil sharpeners.*
- 4833 *Stamping and sealing machines.*
- 4840 *Court furniture, etc.—*
- 4841 *Jury boxes.*
- 4842 *Witness stands.*
- 4843 *Rostrums.*
- 4844 *Docks.*
- 4845 *Railings.*
- 4846 *Platforms.*
- 4850 *Telephone and election booths.*
- 4860 *Ornamental furnishings, such as jardiniers, vases, and candelabra, statuary.*
- 4870 *Annunciator and call systems.*
- 4880 *Desk equipment (including receptacles and devices—for supplies, see D 1180)—*
- 4881 *Waste baskets and desk trays.*
- 4882 *Ink wells.*
- 4883 *Sponge and mucilage cups.*
- 4884 *Pen trays and racks.*
- 4885 *Blotter holders and calendar stands.*
- 4886 *Book supports.*
- 4887 *Desk shears, steel erasers and paper cutters.*
- 4888 *Rubber and metallic stamps.*
- 4889 *Eyelet punches and fastening machines.*
- 4890 *Store equipment.*
- 4900 **Equipment for convenience and comfort:**
- 4910 *Porch shades, awnings, blinds, etc.*
- 4920 *Tents and portable houses.*
- 4930 *Umbrellas and canes.*
- 4940 *Mirrors.*
- 4950 *Flags and covers for flags.*
- 4960 *Window and door screens.*
- 4970 *Gavels.*

E 5000 PROPERTY, AND LIFE PRESERVING AND CARETAKING EQUIPMENT.

- E 5100 **Fire preventing and fighting equipment:**
- 5110 *Pumping engines and water towers.*
- 5120 *Chemical engines.*
- 5130 *Hook and ladder trucks.*
- 5140 *Hose carts and other supply wagons.*
- 5150 *Fire hooks, nozzles and other fire fighting implements.*
- 5160 *Hose and reels.*
- 5170 *Hand grenades and other hand fire extinguishers.*
- 5180 *Combination hose and chemical vehicles.*
- 5190 *Miscellaneous fire preventing equipment (fire gongs).*
- 5200 **Life saving equipment:**
- 5210 *Marine life preservers.*
- 5220 *Fire life nets, and other equipment—*
- 5221 *Life nets.*
- 5222 *Fire and traffic lines and ropes.*
- 5230 *Danger signs.*

E 5300 Cleaning, renovating and polishing equipment:

- 5310 *Laundry equipment—*
- 5311 *Washing and cleaning.*
- 5312 *Drying.*
- 5313 *Dampening, starching and ironing.*
- 5320 *Pneumatic cleaners.*
- 5330 *Carpet sweepers.*
- 5340 *Insect sprayers.*
- 5350 *Mop wringers.*
- 5360 *Sewer and inlet cleaning equipment.*
- 5370 *Street cleaning apparatus.*
- 5380 *Window cleaning safety belts.*
- 5390 *Vermin traps.*
- 5400 **Clipping, trimming, rolling, and watering equipment for lawn and garden:**
- 5410 *Clipping.*
- 5420 *Trimming (lawn mower).*
- 5430 *Rolling.*
- 5440 *Watering.*
- 5450 *Lawn and garden tools and implements, hose and reels.*
- 5460 *Snow shovels, ice scrapers and planers, etc.*
- 5500 **Equipment for protection of shipping:**
- 5510 *Buoys.*
- 5900 **Special and miscellaneous property and care-taking equipment:**
- 5910 *Step-ladders.*
- 5920 *Iron stakes used in parks.*
- 5930 *Iron gratings, etc.*

E 6000 EDUCATIONAL, SCIENTIFIC AND RECREATIONAL EQUIPMENT.**E 6100 Educational equipment:**

- 6110 *Library stock—*
- 6111 *Books.*
- 6112 *Maps, atlases, globes and hoods.*
- 6113 *Music.*
- 6114 *Manuscripts.*
- 6115 *Paintings and sculptural work.*
- 6116 *Surveyors' plans, etc.*
- 6120 *Art gallery stock—*
- 6121 *Pictures and picture frames.*
- 6130 *Museum stock.*
- 6140 *Zoological Garden stock—*
- 6141 *Mammals.*
- 6142 *Birds.*
- 6143 *Reptiles.*
- 6144 *Fishes.*
- 6150 *Botanical garden stock.*
- 6160 *Schoolroom equipment—*
- 6161 *Blackboards.*
- 6162 *Drawing models.*
- 6163 *Schoolroom furniture.*
- 6164 *Kindergarten equipment.*
- 6200 **Scientific equipment:**
- 6210 *Surgical and medical equipment—*
- 6211 *Surgical and dental instruments and apparatus.*
- 6212 *Sterilizing and disinfecting apparatus.*
- 6213 *Medical apparatus and appliances.*

Scientific equipment—Continued.

- E 6214 *Incubators.*
- 6215 *Optical apparatus and instruments.*
- 6220 *Measuring instruments and accessories—*
- 6221 *Compasses.*
- 6222 *Clocks, watchmen's time systems.*
- 6223 *Sextants and other marine observation instruments.*
- 6224 *Transits, levels and other surveying instruments.*
- 6225 *Rods, sight poles, etc.*
- 6226 *Steel tape, slide rules and rulers.*
- 6227 *Dry and liquid measures.*
- 6228 *Electrical measuring instruments.*
- 6230 *Weighing and metering apparatus—*
- 6231 *Scales.*
- 6233 *Water meters.*
- 6232 *Gas meters and meter testing apparatus.*
- 6234 *Ammeters, volt meters, and other electricity meters.*
- 6235 *Barometers, thermometers, thermostats, rheostats, pyrometers, calorimeters.*
- 6236 *Rain gauges.*
- 6237 *Steam gauges.*
- 6238 *Speedometers.*
- 6239 *Miscellaneous gauges and meters (mercury dead weight, gauge testing).*
- 6240 *Aids to the senses—*
- 6241 *Field, marine, opera and magnifying glasses.*
- 6242 *Microscopes.*
- 6243 *Telescopes.*
- 6244 *Megaphones.*
- 6250 *Photographing equipment—*
- 6251 *Picture taking and enlarging.*
- 6252 *Developing and printing.*
- 6253 *Mounting and displaying.*
- 6254 *Paper cutting.*
- 6260 *Undertaking equipment.*
- 6270 *Mechanical drafting devices—*
- 6271 *Drawing tables and boards.*
- 6272 *Squares, angles, curves and patterns.*
- 6273 *Pantographs, planimeters, etc.*
- 6274 *Drawing pens, and other drawing instruments.*
- 6275 *Print cutters.*
- 6280 *Laboratory equipment not classified.*
- 6300 **Recreational equipment:**
- 6310 *Musical instruments and accessories—*
- 6311 *Pianos.*
- 6312 *Organs.*
- 6313 *Phonographs, etc.*
- 6314 *Music stands.*
- 6320 *Stage equipment.*
- 6330 *Picture exhibitors and accessory apparatus—*
- 6331 *Lantern slides.*
- 6340 *Gymnasium and playground equipment of a permanent nature.*
- 6350 *Air guns and other missile throwing apparatus (not internal combustion) and targets.*
- 6360 *Games equipment.*
- 6900 **Special and miscellaneous educational, scientific and recreational equipment.**

E 7-F 4 (EQUIPMENT—STRUCTURES.)

E 7000 POLICE AND MILITARY EQUIPMENT.

E 7100 Police equipment:

- 7110 *Rifles, revolvers and other small arms.*
- 7120 *Batons, night sticks, riot clubs, swords, etc.*
- 7130 *Belts, badges, handcuffs.*
- 7190 *Special and miscellaneous police equipment—*
- 7191 *Prisoners' slates.*
- 7200 **Military equipment:**
- 7210 *Swords.*
- 7220 *Bugles.*

E 8000 LIVE STOCK (OTHER THAN STOCK PURCHASED FOR SLAUGHTER AND ZOOLOGICAL STOCK).

E 8100 Beasts of Burden:

- 8110 *Horses.*
- 8120 *Mules.*
- 8130 *Donkeys and burros.*
- 8190 *Special and miscellaneous.*

8200 Produce-yielding animals:

- 8210 *Cows and heifers.*
- 8220 *Bulls and bull calves.*
- 8230 *Steers.*
- 8240 *Sheep and goats.*
- 8250 *Swine.*
- 8260 *Poultry.*
- 8270 *Fish.*
- 8280 *Reptiles.*
- 8290 *Special and miscellaneous.*

8900 Special and miscellaneous live stock.

E 9000 MISCELLANEOUS EQUIPMENT.

E 9100 Office and store equipment other than furniture and furnishings:

- 9110 *Tobacco cutters.*
- 9120 *Lunch counter checks (for high school).*
- 9130 *Display apparatus.*

9200 Punitive and correctional equipment:

- 9210 *Shackles.*
- 9220 *Straight jackets.*
- 9230 *Electrocution apparatus.*
- 9240 *Gallows.*
- 9250 *Whips.*
- 9260 *Furniture (other than electrocution).*

9300 Equipment for handling insane patients.

9400 Diving equipment.

9500 Signaling equipment.

9600 Equipment for inspecting supplies (exclusive of construction work):

- 9610 *Inspectors' badges.*

F STRUCTURES AND NON-STRUCTURAL IMPROVEMENTS.

F 1000 Buildings:

- 1100 *Office buildings for administrative purposes.*
- 1200 *Buildings used for operative purposes—*
- 1210 *Buildings used for general operation (other than classified below), school houses, bath houses, crematories.*
- 1220 *Buildings used for manufacture or horticulture.*
- 1230 *Hospitals, asylums, prisons, etc.*
- 1300 *Residences and other living quarters.*
- 1400 *Churches, auditoriums, exhibition halls, museums, club houses and amusement places.*
- 1500 *Stores.*
- 1600 *Buildings used for storage purposes—*
- 1610 *Storehouses.*
- 1620 *Stables.*
- 1630 *Garages.*
- 1640 *Sheds and shelters.*
- 1700 *Buildings used solely for the production of heat, light, power or refrigeration.*
- 1800 *Scwage and drainage disposal plants.*
- 1900 *Special and miscellaneous—*
- 1910 *Toilets.*
- 1920 *Stairways.*
- 1930 *Water towers and stand pipes.*
- 2000 **Excavations, embankments and surfacings:**
- 2100 *Sewers, water mains, subways, etc.—*
- 2110 *Sewers.*
- 2120 *Water mains, etc.*
- 2130 *Subways and tunnels.*
- 2140 *Conduits.*
- 2150 *Ditches.*
- 2200 *Artificial river and harbor channels and basins.*
- 2300 *Pavements, roads, sidewalks and streets—*
- 2310 *Pavements.*
- 2320 *Roads.*
- 2330 *Sidewalks.*
- 2340 *Streets.*
- 2400 *Filtration beds and galleries.*
- 2600 *Naphtha street lamps and posts.*
- 2700 *Wiring and necessary supports (including street lamps, signal systems).*
- 2800 *Railway and tramway embankments, tracks, switches, etc.*
- 2900 *Special and miscellaneous.*
- 3000 **Mines, quarries, borings, reservoirs, wells and cisterns:**
- 3100 *Reservoirs, basins, forebays, etc.*
- 3200 *Wells.*
- 3300 *Cisterns and cesspools.*
- 3400 *Mines.*
- 3500 *Quarries.*
- 3600 *Borings.*
- 3900 *Special and miscellaneous.*
- 4000 **Retaining and restraining walls, dams, jetties, etc.:**
- 4100 *Dams.*

Retaining and restraining walls—Continued.

F 4200	<i>Levees, riprap works, embankments along streams and water fronts.</i>
4300	<i>Breakwaters.</i>
4400	<i>Intake cribs and structures.</i>
4500	<i>Retaining walls.</i>
4600	<i>Bulkheads.</i>
4900	<i>Special and miscellaneous.</i>
5000	Bridges and viaducts:
5100	<i>Bridges.</i>
5200	<i>Grade crossings (abolition of).</i>
5300	<i>Viaducts.</i>
5400	<i>Elevated railways.</i>
6000	Piers and wharves:
6100	<i>Piers.</i>
6200	<i>Wharves.</i>
7000	Ornamental and commemorative structures, fences, trellises, etc:
7100	<i>Monuments, statuary, arches, gravestones.</i>
7200	<i>Mausoleums and tombs.</i>
7300	<i>Memorial slabs, tablets, windows, etc. (attached to other structures).</i>
7400	<i>Fountains.</i>
7500	<i>Fences.</i>
7600	<i>Arbors, trellises, pergolas, flag poles, etc.</i>
7700	<i>Feed racks and troughs.</i>
7800	<i>Fixed apparatus, and equipment for outdoor recreation purposes.</i>
7900	<i>Special and miscellaneous.</i>
8000	Non-structural improvements:
8100	<i>Filling and terracing, grading.</i>
8200	<i>Sodding and top soiling.</i>
8300	<i>Horticultural improvements.</i>
8400	<i>Razing structures and removing obstructions.</i>

G LAND AND INTERESTS IN LAND.

G 1000	Freeholds.
2000	Long-time leaseholds (for which capital outlay is made):
2100	<i>In land alone.</i>
2200	<i>In land plus buildings.</i>
2300	<i>In land plus buildings, plus equipment.</i>
2400	<i>In land plus buildings, plus equipment, plus services.</i>
3000	Easements (for which capital outlay is made).
4000	Water rights (for which capital outlay is made).

H CAPITAL OUTLAYS FOR RIGHTS AND OBLIGATIONS, AND PAYMENT OF DEBT.

H 1000	Purchase of rights to demand, control, or enforce action or of rights to act.
H 2000	Payment of debt and payments to sinking funds.
H 3000	Repayment of deposits.
H 4000	Obligations arising from agreements.
H 5000	Refunds, awards, and indemnities.

H 1000	Purchase of rights to demand, control, or enforce action, or of rights to act:
1100	<i>Purchase of powers.</i>
1200	<i>Purchase of equitable interests in real or personal property.</i>
1300	<i>Purchase of corporate shares.</i>
1400	<i>Purchase of notes, bonds, and other choses in action.</i>
1500	<i>Purchase of options to purchase.</i>
1600	<i>Purchase of patent rights, copyrights, franchises, permits, and privileges.</i>
1900	<i>Purchase of special and miscellaneous rights to demand, control, or enforce action or of rights to act.</i>
2000	Payment of debts, including payment to sinking funds.
2100	<i>Payment of funded debt (loans) and payment to sinking funds.</i>
2110	Loans authorized by vote of the people—
2111	\$11,200,000 Loan of 1898 (sinking fund).
2112	12,000,000 Loan of 1900 (sinking fund).
2113	5,000,000 Loan of 1902 (sinking fund).
2114	16,000,000 Loan of 1904 (sinking fund).
2115	4,000,000 Loan of 1906 (sinking fund).
2116	13,500,000 Loan of 1907 (sinking fund).
2117	10,000,000 Loan of 1908 (sinking fund).
2118	9,750,000 Loan of 1911 (sinking fund).
2119	7,000,000 Loan of 1912 (sinking fund).
2120	
2121	
2122	
2150	Loans authorized by City Councils—
2151	Temporary loans.
2152	\$4,600,000 Loan of 1890 (non-sinking fund).
2153	1,000,000 Loan of 1892 (non-sinking fund).
2154	3,500,000 Loan of 1893 (non-sinking fund).
2155	6,000,000 Loan of 1894 (sinking fund).
2156	1,100,000 Loan of 1894 (non-sinking fund).
2157	3,000,000 Loan of 1894 (non-sinking fund).
2158	2,720,000 Loan of 1894 (non-sinking fund).
2159	1,200,000 Loan of 1895 (non-sinking fund).
2160	1,200,000 Loan of 1895 (non-sinking fund).
2161	1,000,000 Loan of 1895 (non-sinking fund).
2162	2,000,000 Loan of 1896 (sinking fund).
2163	650,000 Loan of 1897 (sinking fund).
2164	1,306,000 Loan of 1898 (sinking fund).
2165	3,500,000 Loan of 1908 (sinking fund).
2166	5,739,700 Loan of 1909 (sinking fund).
2167	5,000,000 Loan of 1910 (sinking fund).
2168	2,300,000 Loan of 1911 (sinking fund).
2169	4,225,000 Loan of 1912 (sinking fund).
2170	2,200,000 Loan of 1913 (sinking fund).
2171	
2172	
2173	
2174	
2200	<i>Payment of principal of mortgage debt.</i>

H3-J1 (RIGHTS AND OBLIGATIONS—FIXED CHARGES.)

II 3000	Repayment of deposits.
4000	Obligations arising from agreements.
5000	Refunds, awards, and indemnities:
5100	<i>Refunds of fines, penalties, and forfeitures.</i>
5200	<i>Refunds of taxes, water rents, licenses and charges—</i>
5210	<i>Refunds of taxes (duplicate, excess, etc.).</i>
5220	<i>Refunds of water rents.</i>
5230	<i>Refunds of licenses.</i>
5240	<i>Refunds of charges.</i>
5250	<i>Refunds of assessments.</i>
5290	<i>Special and miscellaneous.</i>
5300	<i>Refund of the whole of or part of payments or deposits other than taxes, water rents, licenses and charges—</i>
5310	<i>Refunds occasioned by errors in computation.</i>
5320	<i>Refunds of excess of deposits guaranteeing to the City payment for materials or services over amounts found collectible.</i>
5330	<i>Refund on equitable consideration of collections, payments, or deposits deemed excessive.</i>
5340	<i>Refund of amounts paid in satisfaction of erroneous claim or demand.</i>
5400	Other refunds—
5410	<i>Refund of deposits by contractors.</i>
5420	<i>Refunds to lessees of property or privileges from the City upon failure of City to perform contract.</i>
5430	<i>Refunds to sureties on bonds.</i>
5440	<i>Refund of purchase money of land sold for taxes, after redemption.</i>
5450	<i>Refund of amount deposited before the payment of just and legal charges against the same.</i>
5600	<i>Damages or awards for loss or depreciation of property and personal injuries—</i>
5610	<i>Damages to private property incidental to construction work.</i>
5620	<i>Damages for personal injuries.</i>
5700	<i>Awards or indemnities arising from abrogation of contracts.</i>
5900	<i>Other awards and indemnities.</i>

J 1100	Rent of buildings:
1110	<i>Rent of office buildings.</i>
1120	<i>Rent of factory and foundry buildings.</i>
1130	<i>Rent of buildings for educational, curative, and recreational purposes.</i>
1140	<i>Rent of warehouses.</i>
1150	<i>Rent of residences and other living quarters.</i>
1160	<i>Rent of buildings accessory to other buildings, for heating, refrigerating, and lighting purposes.</i>
1170	<i>Rent of stables, garages, sheds, storehouses, for storage of fuel, tools, etc., and other out buildings.</i>
1180	<i>Rent of other buildings.</i>
1200	Ground rents.
1300	Rent of heat, light, power, and electrical equipment:
1310	<i>Rent of heating and steam-generating equipment.</i>
1320	<i>Rent of lighting equipment.</i>
1330	<i>Rent of refrigerating equipment.</i>
1340	<i>Rent of power-producing equipment.</i>
1350	<i>Rent of electric current producing and controlling equipment.</i>
1360	<i>Rent of power-transmitting equipment.</i>
1400	Rent of production and construction equipment:
1410	<i>Rent of equipment for the extraction of raw materials or substances—</i>
1411	<i>Rent of mining or quarrying equipment (rent of machine and hand tools of general utility in excavation work —see J 1453).</i>
1412	<i>Rent of lumbering equipment.</i>
1413	<i>Rent of agricultural equipment and other equipment for extraction of plant products.</i>
1414	<i>Rent of fishing, trapping, and hunting equipment.</i>
1415	<i>Rent of piscicultural equipment.</i>
1416	<i>Rent of water and ice collecting and storing equipment.</i>
1417	<i>Rent of petroleum, asphalt, and natural gas collecting and storing equipment.</i>
1420	<i>Rent of equipment for making, isolating, and conditioning substances.</i>
1430	<i>Rent of equipment for making formed products—</i>
1431	<i>Rent of equipment of general utility for forming and not finally adapting particular substances.</i>
1432	<i>Rent of equipment specifically adapted for making specifically adapted formed products from whatever substance.</i>
1433	<i>Rent of equipment of general application for cutting (more than one kind) of substance).</i>
1434	<i>Rent of equipment of general application for abrading (more than one kind of substance).</i>
1435	<i>Rent of equipment of general application for assembling parts of formed products.</i>
1436	<i>Rent of equipment of general application for finishing formed products.</i>

J FIXED CHARGES AND CONTRIBUTIONS OTHER THAN PENSIONS AND RETIREMENT SALARIES.

J 1000	Rents.
J 2000	Fees for licenses, permits, and privileges.
J 3000	Premiums.
J 4000	Interest.
J 5000	Insurance and depreciation funds.
J 6000	Educational and general-welfare grants and contributions.
J 8000	Burial expenses, providence funds, and other gratuities.
J 9000	Special and miscellaneous fixed charges and contributions.

Rent of production and construction equipment—Continued.

J 1440	<i>Rent of equipment for construction (of structures) and for wrecking—</i>
1441	Rent of road-making and wrecking machinery and hand tools.
1442	Rent of track-laying and wrecking machinery and hand tools.
1443	Rent of wire-stringing and stretching equipment.
1444	Rent of pile and post setting apparatus.
1445	Rent of ditching, dredging, tunneling, excavating, and pipe and cable laying equipment.
1446	Rent of riveters for buildings.
1447	Rent of foundation construction equipment.
1448	Rent of special tools and appliances for the construction of wooden, brick, masonry, and concrete buildings, and other structures.
1449	Rent of special and miscellaneous equipment for construction and wrecking (including vessel raising, wrecking, and repairing equipment).
1450	<i>Rent of special and miscellaneous production and construction equipment—</i>
1451	Rent of equipment for packaging solids.
1452	Rent of driers and evaporators.
1453	Rent of machine tools and hand tools of general utility in excavation work.
1454	Rent of hand tools of general utility.
1500	Rent of transporting and conveying equipment; and of telegraphic and telephonic equipment:
1510	<i>Rent of steam and electric railway equipment.</i>
1520	<i>Rent of traction engines and road and other vehicles—</i>
1521	Rent of traction engines.
1522	Rent of animal-hauled vehicles, sleighs, and sleds.
1523	Rent of motor vehicles.
1524	Rent of vehicles pushed, pulled, and carried by hand or propelled by occupant.
1540	<i>Rent of elevators and other equipment (except vehicles) for lifting, hauling, conveying, and otherwise moving persons and things.</i>
1500	<i>Rent of package and article carriers for transporting and storing things.</i>
1560	<i>Rent of telegraphic and telephonic equipment.</i>
1590	<i>Rent of special and miscellaneous transporting and conveying equipment—</i>
1591	Rent of harness and other equipment for utilizing the transporting power of draft animals.
1600	Rent of furniture and furnishings and other equipment for convenience and comfort:
1610	<i>Rent of furniture and furnishings—</i>
1611	Rent of supports for the body (including beds, chairs, etc.).
1612	Rent of supports and repositories for commodities (including bookcases, bureaus, chiffoniers, cabinets and safes, cupboards and sideboards, desks, stands, tables, wardrobes, etc.).

Rent of furniture and furnishings—Continued.

J 1613	Rent of floor coverings.
1614	Rent of draperies, shades, and coverings.
1615	Rent of kitchen, dining-room, and household ware.
1616	Rent of household mirrors.
1617	Rent of bedding and table linen and covers.
1619	Rent of special and miscellaneous furniture and furnishings.
1630	<i>Rent of awnings and porch, door, and window shades and screens.</i>
1640	<i>Rent of tents.</i>
1650	<i>Rent of portable houses.</i>
1670	<i>Rent of office equipment other than furniture and furnishings—</i>
1671	Rent of typewriting, tabulating, and computing machines.
1672	Rent of registering, recording, and numbering machines.
1673	Rent of weighing and measuring machines, scales, and devices.
1674	Rent of duplicating, printing, copying machines and presses.
1675	Rent of mail-addressing, folding, canceling, sorting, sealing, opening, and stamping machines and devices; and stamping and sealing apparatus for use other than on mail.
1676	Rent of receptacles, containers, supports, and holders.
1677	Rent of loose-leaf binders and binding machines, including perforators.
1678	Rent of desk entlery, folders, and pencil-sharpening machines and devices.
1679	Rent of special and miscellaneous office equipment, other than furniture and furnishings.
1680	<i>Rent of store and dispensing equipment other than furniture and furnishings.</i>
1700	Rent of caretaking property and life preserving equipment (including ventilation, sanitation and air-purifying equipment:—
1710	<i>Rent of cleaning, renovating, and polishing equipment.</i>
1720	<i>Rent of clipping, trimming, and rolling equipment (for lawn and landscape gardening).</i>
1740	<i>Rent of fire-preventing and fire-fighting equipment.</i>
1750	<i>Rent of life-saving equipment (for fire and water).</i>
1760	<i>Rent of equipment for disinfecting or fumigating articles.</i>
1770	<i>Rent of ventilation and air-purifying equipment.</i>
1780	<i>Rent of sanitation equipment (other than plumbing).</i>
1790	<i>Rent of special and miscellaneous caretaking, property and life-preserving equipment—</i>
1791	Rent of mechanics' caretaking equipment.
1800	Rent of educational, scientific, and recreational equipment:
1810	<i>Rent of educational equipment—</i>
1811	Rent of library stock.



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J1-M 2 (FIXED CHARGES—PAYMENTS.)**Rent of educational equipment—Continued.**

- J 1812 Rent of art gallery stock.
 1813 Rent of museum stock.
 1814 Rent of zoological garden stock.
 1815 Rent of botanical garden stock.
 1816 Rent of schoolroom stock.
 1819 Rent of special and miscellaneous educational equipment.
 1820 *Rent of scientific equipment—*
 1821 Rent of surgical instruments and appliances.
 1822 Rent of veterinary apparatus.
 1823 Rent of drafting appliances.
 1824 Rent of aids to the senses and photographic equipment.
 1825 Rent of undertaking equipment.
 1826 Rent of laboratory equipment for the study of organisms or life processes.
 1827 Rent of laboratory equipment for chemical laboratories.
 1828 Rent of laboratory equipment for physical laboratories.
 1829 Rent of special and miscellaneous scientific equipment.
 1830 *Rent of recreational equipment—*
 1831 Rent of musical equipment for sound recording and reproducing instruments.
 1832 Rent of stage equipment.
 1833 Rent of picture exhibitors (including moving-picture machines).
 1834 Rent of gymnasium equipment of permanent nature.
 1835 Rent of air guns and other missile-throwing apparatus (for purely recreational purposes) and targets.
 1836 Rent of outdoor games equipment.
 1837 Rent of indoor games equipment.
 1838 Rent of amusement "structures" (apparatus).
 1839 Rent of special and miscellaneous recreational equipment.
 1900 **Rent of special and miscellaneous equipment:**
 1910 *Rent of punitive and correctional equipment.*
 1920 *Rent of signalling apparatus, and sign-exhibiting equipment not otherwise classified.*
 1930 *Rent of cutlery not otherwise classified.*
 1940 *Rent of deposit and collection receptacles not otherwise classified.*
 1950 *Rent of non-expendable flags, banners, flag-staffs (non-structural), and accessories.*
 2100 **Fees for licenses.**
 2200 **Fees for permits.**
 2300 **Fees for privileges.**
 3100 **Premiums.**
 4100 **Interest on sinking fund debt.**
 4200 **Interest on non-sinking fund debt.**
 4300 **Interest on trust funds.**
 4400 **Interest on amounts refunded.**
 4500 **Interest on bonds and mortgages.**
 5100 **Fire insurance.**
 5200 **Accident insurance.**
 5300 **Security bonds for officers or employees.**
 5400 **Title insurance (including cost of searches, examinations, etc.).**

J 5600 Depreciation funds:

- 5610 *Depreciation on structures and improvements.*
 5620 *Depreciation on equipment.*
 6100 **Contributions to charitable and humanitarian societies.**
 6200 **Contributions to educational or scientific institutions.**
 6300 **Contributions for celebrations or entertainments.**
 6400 **Membership of municipal officers or employees in societies.**
 6500 **Contributions to expositions.**
 6600 **Contributions to international proceedings.**
 6700 **Tuition (including scholarships in colleges and universities).**
 6800 **Contributions for support of military organizations:**
 6810 *Old Guard.*
 6820 *National Guard.*
 6830 *Veteran Corps.*
 8100 **Burial expenses.**
 8200 **Providence funds.**
 8300 **Gratuities.**
 9100 **Taxes.**
 9110 *Property taxes.*
 9120 *Tax on loans.*

K PENSIONS AND RETIREMENT SALARIES.

- K 1000 **Pensions on account of disability or death due to service:**
 1100 *Pensions for disability.*
 1200 *Pensions for death.*
 2000 **Pensions on account of service:**
 2100 *Police pension fund.*
 2200 *Firemen's pension fund.*
 2300 *Teachers' retirement fund.*
 2400 *Civil Service pensions.*
 3000 **Mothers' pensions.**

L LOSSES AND CONTINGENCIES.

- L 1000 **Misappropriation.**
 2000 **Accident or neglect.**
 3000 **Theft.**
 4000 **Contingencies.**

M PAYMENTS ARISING FROM THE RELATION OF AGENT.

- M 1000 **Payments as agent for the Commonwealth.**
 2000 **Payments as agent for humanitarian societies (S. P. C. A., etc.).**